

the increase in the opening balance of the current year over the original estimate, Rs. 12,66,000 the excess over the estimate of the receipts of the current year and Rs. 2,21,000 the saving from decrease in expenditure make a total of Rs. 19,41,000, and go to swell the closing balance of the current year and the opening balance of next year. In the budget which was placed before this Council in March last the closing balance of the current year was estimated at Rs. 1,05,45,000, but with these additions it amounts to Rs. 1,24,86,000. This is the opening balance which we have to dispose of next year, but out of this we must keep the 50 lakhs which have been specially given for the Calcutta Improvement Scheme, 20 lakhs the ordinary minimum of the Provincial balance and some part of the lump grant of 50 lakhs which was given at the time of the financial settlement on the condition that the expenditure should be spread over several years. We propose to carry forward Rs. 12,49,000 for expenditure in 1906-1907 and subsequent years. These three sums amount to Rs. 82,49,000, and we propose to begin next year with a balance of Rs. 1,24,86,000 and to end it with this balance of Rs. 82,49,000. Thus we propose to spend out of our opening balance Rs. 42,37,000. The Government of India have also given us grants amounting to Rs. 38,81,000. The total expenditure shown in the budget which is now before us is therefore Rs. 5,25,52,000 the estimated revenue of next year, *plus* Rs. 42,37,000 the amount taken from the opening balance *plus* Rs. 38,81,000 granted by the Government of India, making a grand total of Rs. 6,06,70,000.

"6. The effect of these arrangements on our financial position is that our scale of permanent or recurring income has been increased to Rs. 5,57,87,000 while our scale of permanent or recurring expenditure has been raised to only Rs. 5,52,85,000, so that there is, as I have already said, a margin of Rs. 5,02,000. On the revenue side the total is made up of Rs. 4,98,87,000 the revenues assigned to us in the financial settlement, *plus* 24½ lakhs the estimated increase of those revenues next year due to expansion to which I have already referred, *plus* 34½ lakhs the total of the recurring grants made by the Government of India. On the other side we have the scale of expenditure fixed in the financial settlement which is the same as the revenues made over to meet that expenditure, that is Rs. 4,98,87,000, *plus* Rs. 19,48,000 the total of the items of recurring expenditure enumerated in paragraph 13 of the explanatory notes *plus* 34½ lakhs the special grants made by the Government of India.

"7. I now come to the four grants made by the Government of India for expenditure next year. One of these is a non-recurring payment of Rs. 4,31,000 for the improvement of Chittagong and calls for no special remark. The other three are annual grants of 12, 10 and 12½ lakhs, for police reforms, for primary education and to District Boards respectively. In addition to these sums a further allotment for agriculture is promised, but the amount has not yet been fixed. The special grant for University Education has been made only for the current year and will be utilised principally in extending the premises of the University and in constructing buildings. No provision has been made in the budget for a repetition of this grant, although it has been indicated that further sums will be received.

"8. The Resolution of the Government of India which was published in the newspapers a few days ago deals very fully with the measures contemplated for the improvement of the police force; and I need not detain you with any remarks on the subject. No doubt the members of this Council will cordially welcome the inauguration of these great reforms.

"9. Of the ten lakhs allotment for primary education a considerable portion will at first be devoted to the construction and equipment of new

buildings, both because it would be impossible advantageously to devote ten lakhs at once to recurring expenditure and because in many cases the schools are squalid, dark, overcrowded and generally unsuitable, a state of things which is prejudicial to the health of the scholars and which makes effective teaching impossible. Ultimately the grant will be utilised in providing for the education of Muhammadans, for the conversion of lower primary into upper primary schools, for the opening of training schools for teachers of rural primary schools and for an inspecting agency which will, as in the other Provinces in India and in England, be under the direct control of the Education Department. This raises the question of the position of the existing staff of Sub-Inspectors whose duties would overlap. Economy requires that the whole staff of Sub-Inspectors should be graded together and should form one service, a measure which will bring the educational policy in Bengal into line with that followed in other Provinces.

"10. The grant of 12½ lakhs made to District Boards is approximately equal to $\frac{1}{4}$ of the receipts derived by the District Boards from provincial rates and will increase as the rates increase. The annual increment will probably be about Rs. 14,000 a year. At first, as in the case of the former five lakhs grant, the money will be placed at the disposal of the Commissioners of Divisions for distribution among the District Boards. Each Commissioner will be given a sum approximately equivalent to a quarter of the provincial rates raised in the Division. A system of permanent doles is, however, unsatisfactory, and after two or three years if not sooner each District Board will be finally given its own share. It is not considered advisable to do this at once, both because some of the districts when suddenly called upon to do so might not be able to spend the full amount to the best advantage, while others might be able to spend more, and also because it may be desirable at first to give some special assistance to the more backward districts.

"11. This large addition to their resources will enable the District Boards not only to improve the condition of the roads, but also to make more adequate provision for the needs of the districts in other respects. Thus, there is a great and preventible mortality among cattle, and those of the Boards which have not yet taken up veterinary work will no longer have an excuse for neglecting to do so. They will also be in a position to maintain, or if necessary increase, their expenditure on hospitals and dispensaries, on schools, and on water-supply and sanitation, and in the event of scarcity they will have larger resources on which to fall back. This large grant will also it may be hoped definitely set at rest the question of the diversion of the road cess. All the District Boards will now be in a position to devote the full income from Provincial rates to the purposes contemplated in the Road Cess Act without injury to any of the institutions which they have established; and the Lieutenant-Governor will be prepared to insert a provision in the Local Self-Government Bill requiring that this condition shall be observed in future. It will then become the business of the auditing officers to see that the expenditure is in accordance with the Act.

"12. The financial statement will in the ordinary course come up for discussion at the next meeting of Council which will be held on 31st March. I shall be much obliged if Hon'ble Members who propose to ask for any information or explanation or to comment on any matters in connection with the budget will give me notice three or more days before the meeting."

THE BENGAL FINANCIAL STATEMENT FOR 1905-1906.

PART I.—General Review.

(1) ACCOUNTS FOR 1903-1904.

In the revised estimates of last year which were laid before the Council on the 26th of last March the closing balance of last year, and therefore also the opening balance of the current year, was placed at Rs. 1,37,99,000. The accounts of last year are now available and show that the actual closing balance came to Rs. 1,42,52,918, or Rs. 1,42,53,000 in round numbers which is Rs. 4,54,000 more than the revised estimate. The improvement was due partly to large adjustments after the close of the year on account of jail manufactures and survey and settlement charges, and partly to the receipts under "Excise," "Provincial rates," "Miscellaneous" and "Irrigation Major Works" having proved better than was anticipated. The actual increase in receipts was Rs. 6,67,000, but against this must be set an increase of expenditure amounting to Rs. 2,13,000; so that the net improvement was, as already stated, Rs. 4,54,000.

(2) REVISED ESTIMATE FOR 1904-1905.

2. For the reasons explained above the opening balance of the current year has been placed in the revised estimate at Rs. 1,42,53,000. The excess of Rs. 4,54,000 over the original budget estimate of the year is not available for expenditure during the current year, because although the Local Government may transfer amounts from one head to another it may not increase the grand total of expenditure shown in the budget estimates. This excess therefore goes to swell the closing balance of the current year and the opening balance of next year.

3. The receipts for the current year were estimated in the budget at Rs. 5,04,43,000. The revenues have, however, proved much better than our estimate and the revised figure is now placed at Rs. 5,17,09,000. The difference Rs. 12,66,000 is partly due to special grants of Rs. 2,00,000 for University Education and of Rs. 75,000 for the improvement of the Port of Chittagong which have been made by the Government of India and against which corresponding amounts have been added on the expenditure side, and is partly the net result of improvements under some heads and of decreases under others. The improvements aggregated Rs. 12,70,000 and were chiefly under the following heads:—Jails (Rs. 1,50,000); Pilotage Receipts (Rs. 90,000); Stamps (Rs. 3,00,000) chiefly from court-fee stamps; Excise (Rs. 87,000) mainly due to better settlements; Provincial Rates (Rs. 1,95,000) due to revision of assessments and better collection; Irrigation Major Works (Rs. 1,23,000); Irrigation Minor Works (Rs. 1,59,000); and Civil Works in charge of the Public Works Department (Rs. 1,57,000). On the other hand the decreases amounted to Rs. 2,79,000 and were principally under Adjustments between Imperial and Provincial (Rs. 1,54,000) owing mainly to the transfer of the Stamps and Stationery Office to Imperial; under Assessed Taxes (Rs. 37,000); and under Interest (Rs. 53,000) owing to smaller loans having been taken by the local bodies than were provided for in the budget.

4. On the expenditure side the revised estimate shows a net decrease of Rs. 2,21,000. There have been savings amounting to Rs. 22,55,000 which have, however, for the most part, been transferred to other heads and expended; although in some cases the money provided was carried forward so that the works might be completed next year.

5. The savings referred to were largely due to the failure to obtain sanction before the close of the year to schemes for the improvement of the salaries of the ministerial officers, for an increase in the number of Deputy Collectors, and the reorganisation of the Subordinate Executive Service, and for educational reforms. There have also been reductions in consequence of the transfer of

the Stamps and Stationery Office with effect from the 1st July 1904; also under Government Presses and stationery supplied from central stores; under Irrigation Major Works; and under Contributions to Local. The large decrease shown under Civil Works in charge of Civil Officers is nominal, and is due to the transfer of the lump provision for Police and other buildings to the Public Works Department in order that the buildings might be constructed.

6. On the other hand there have been increases under General Administration, Police and Miscellaneous. The increase under the first head is due (1) to the pay and leave allowances of the Chief Commissioner of the Central Provinces from 1st March to 17th June 1904 having been drawn in Calcutta, (2) to additional grants for the renewal and maintenance of furniture in Belvedere and The Shrubbery, and (3) to the deputation of Mr. Savage on special duty in connection with Police chaukidari work. The greater part of the additional expenditure under Police is on account of petty construction and repairs and furniture of Police buildings, and under Miscellaneous the enhancement is chiefly owing to grants to the District Charitable Society, and to other public institutions such as the Young Women's Christian Association and the Calcutta Orphanage for Hindus. The increase under Irrigation Minor Works and Navigation is due to additional grants for (a) irrigation of sugarcane by pumping at Otter; (b) the clearing of silt from the khas tahsil khals in the Contai subdivision of the district of Midnapore; (c) the resectioning of the Alaipore khal; (d) Embankment repairs; (e) the construction of a steam-launch for the South-Western Circle; and (f) the contribution of Rs. 1,25,000 in aid of the cost of the Magrahat Drainage Scheme in the 24-Parganas. The increase under Civil Works in charge of the Public Works Department (Rs. 9,69,000) has been met principally by transfers from Civil Works in charge of Civil Officers and from Education.

7. The closing balance of the current year was estimated in March last at Rs. 1,05,45,000. To this must now be added Rs. 4,54,000 the excess of the opening balance over the estimate; Rs. 12,66,000 by which the receipts of the current year have improved; and Rs. 2,21,000 the net decrease of expenditure. In the revised estimate, therefore, the closing balance of the current year is placed at Rs. 1,24,86,000.

(3) BUDGET ESTIMATE FOR 1905-1906.

8. The opening balance of 1905-1906 corresponds with the closing balance of the current year and is therefore placed at Rs. 1,24,86,000.

9. The budget estimate for next year as passed provides for receipts aggregating Rs. 5,64,33,000. The amount assigned to the Local Government in the financial settlement was Rs. 4,98,87,000 and owing to ordinary expansion it is estimated that the revenues made over will yield next year Rs. 5,23,37,000. To this must be added the special assignment of Rs. 34,50,000 sanctioned by the Government of India, viz., for Police reorganization (12 lakhs), Primary Education (10 lakhs), and Grants to District Boards (12½ lakhs). The addition of these grants brings the total of the recurring or permanent revenue up to Rs. 5,57,87,000. There are also non-recurring receipts consisting of a special grant of Rs. 4,31,000 by the Government of India for the improvement of the Port of Chittagong, a contribution of two lakhs from the Hospital Port Dues Fund to the Presidency General Hospital and Rs. 15,000, the sale-proceeds of the Pilot-vessel *Sarsuli*. The addition of these sums brings the total receipts of the year up to the amount already stated, namely Rs. 5,64,33,000.

10. It is proposed to spend the whole of these receipts, and also to reduce the opening balance from Rs. 1,24,86,000 to Rs. 82,49,000 or by Rs. 42,37,000. The ordinary Provincial minimum closing balance is twenty lakhs, but in addition to this amount the Government of Bengal has agreed to keep the special grant of fifty lakhs for the improvement of Calcutta untouched, which brings the amount to be carried forward up to seventy lakhs. There was also a lump grant of fifty lakhs made to the Local Government in connection with the Provincial settlement the expenditure of which was to be spread over several years. Seventeen lakhs of it have been spent during the current year, and it is proposed to spend nearly 20½ lakhs next year and to carry forward

Rs. 12,49,000. The total to be carried forward as closing balance at the end of next year will therefore be Rs. 70,00,000 *plus* Rs. 12,49,000, or Rs. 82,49,000.

11. The total estimated expenditure of next year is therefore Rs. 5,64,33,000 *plus* Rs. 42,37,000, or Rs. 6,06,70,000, and the estimated closing balance is Rs. 82,49,000.

12. The total expenditure of next year, which amounts as already explained to Rs. 6,06,70,000, is made up of recurring or permanent expenditure amounting to Rs. 5,52,85,000 and of non-recurring expenditure amounting in round numbers to Rs. 53,85,000. Details of these amounts are given in the next two paragraphs.

13. The scale of permanent expenditure allowed to the Local Government in the financial settlement was Rs. 4,98,87,000. In the budget now passed this amount has been increased by Rs. 53,98,000, of which a statement is given below. It may be explained that the normal increase of departmental expenditure in the last seven years has been Rs. 5,30,000, and that the ordinary assignment to the Education Department has been increased by four lakhs, the details of which are shown separately in the statement:—

	Rs.	Rs.
Normal growth of expenditure under Superannuation, Police, General Administration and other departments during the years 1904-1905 and 1905-1906	9,22,000
Increase of pay of Indian Medical Service officers	97,000
Increase in the number of Deputy Magistrates and Deputy Collectors and reorganization of the Subordinate Executive Service	2,85,000
Provision for pay of additional muharrirs and peons for the Additional Deputy Magistrates	75,000
Increased grant for Record-room establishment	9,000
Pay and establishment of the Registrar of Co-operative Credit Societies	25,000
Pay and establishment of Deputy Director of Land Records and Agriculture	15,000
Increase of Exoise establishment in the districts of the Orissa Division and in Midnapore	9,000
Reorganization of the Registration Department	28,000
Additional Judge, High Court	48,000
Shorthand writers in High Court	13,000
Commercial Class, Presidency College	29,000
Ditto, Girls' School, Kurseong	6,000
Increased provision—		
Rent of boarding-houses for students in Calcutta	67,000
For opening B and C Class schools	10,000
For stipends to pupil-teachers	9,000
For training institutes for primary school-teachers	1,50,000
Zanana education by central gathering	5,000
Training institutions for girls	15,000
Female teachers' house-to-house visitation	6,000
Training of gymnastic masters	4,000
Weaving Department and Agricultural training in Reformatory Schools	15,000
Starting training colleges at Hooghly and Dacca	25,000
For additional scholarships	15,000
Increased provision for grants-in-aid	15,000
Agricultural class in Civil Engineering College	6,000
Mining course	9,000
Other minor educational improvements	14,000
		<hr/> 4,00,000
Agricultural farms	16,000
Provincial Agricultural Association	6,000
		<hr/> 19,48,000
Additional provision corresponding to special assignments made by the Government of India for Police, Education and grants to District Boards	34,50,000
		<hr/> 34,50,000
Total	<hr/> 53,98,000

14. The sum of Rs. 53,85,000 devoted to non-recurring expenditure is made up of the following items which are in addition to the provision for contributions from Provincial to Local, etc., contained in the scale of expenditure fixed in the financial settlement:—

	Rs.
Sunderbans reclamation	1,50,000
Steam-launch for the Commissioner of the Presidency Division	49,000
Ditto for Dacca Commissioner	41,500
Ditto for Superintendent River Police	48,000
Delivery charges of Steamer <i>Fraser</i>	45,000
Raising the Dacca Survey School to the status of Bihar School of Engineering	48,000
Enlargement of Cinchona Factory	40,000
Indigo Experiment	50,000
Revision of gazetteers	47,000
A third floor of the Hostel of Veterinary School	60,000
A new Hostel for ditto	
Boundary and other walls ditto	
Grant for Special Commission of Enquiry (grant 44,000—5,000 usually allowed)	39,000
Irrigation Minor Works—	
Special grant for canal between Dhapa and Bamunghata	2,48,000
Ditto for Alaipur khal	
Ditto for raising the Hooghly left embankment	
Ditto for constructing sheds on the new cut canal	
Ditto for Madaripur Bhil Route	3,75,000
Contribution for Magrahat Drainage	3,75,000
Civil Works in charge of Public Works Department—	
High Court extensions	1,00,000
Presidency Jail	2,40,000
Surgical ward, Medical College	
Dacca College	2,27,500
Reconstruction of Campbell Hospital	51,000
Dowhill Girls' School	39,000
Medical College furniture	36,000
Paving of floor of Medical College Hospital	48,800
Installation of electric lights and fans in Writers' Buildings	23,000
Berhampore and other Jail buildings	1,50,000
Central block, Campbell Hospital	30,000
Removal of Berhampore Lunatic Asylum	50,000
Paying patients' block, General Hospital	2,00,000
Housing of officials, Calcutta	1,00,000
Land for Bethune College	37,000
Land for Nurses' quarters, Medical College	1,32,000
Buildings ditto ditto	25,000
Lecture-room and Museum, Cuttack Medical School	18,600
Improvements in Temple Medical School	33,000
Shumbhu Nath Pandit's Hospital	20,300
High Level Tista Valley Road	36,000
Civil Works in charge of Civil Officers—	
Nadia Municipality for repairs to embankments	6,000
Calcutta ditto for incinerator	34,862
Monghyr ditto for water-supply	40,000
Barisal ditto for ditto	25,000
Do. ditto for hospital	20,000
Berhampore ditto for drainage	20,000
Riparian Municipalities for water-supply	50,000
Bhagalpur Municipality, water-works	3,60,000
Rangpur Ditto for drainage	
Rampur-Boalia Ditto for water-works	
Other Municipalities for special works	
Police and Jail buildings	4,02,000
Model College at Ranchi	1,00,000
Improvements in the Port of Chittagong	4,31,000
Transfer of Jail buildings and officers' houses in Howrah and officers' quarters in Burdwan	9,00,000
Improvements in Howrah General Hospital	33,000
Initial expenditure of Divisional Agricultural Farms	12,000
Other special minor works and grants	1,13,073
Total	53,84,635

PART II.—Detailed remarks on the Budget for 1905-1906.

RECEIPTS.

15. *Land Revenue*.—The actual gross revenue of last year was Rs. 4,10,03,080. The revised estimate for the current year was originally placed at Rs. 4,12,00,000, but was reduced when the damage done to the crops by frost brought down the collections in February. The budget estimate for the current year was Rs. 4,11,50,000. The estimate for next year has been fixed at Rs. 4,19,03,000 and provides for an enhancement of Rs. 3,65,000 under recoveries on account of survey and settlement charges, for an increase of Rs. 82,000 from settlements, for an improvement in the collections from Government estates, and for the recovery of arrears carried over from the current year. The details of the recoveries of the survey and settlement charges are given in Appendix A.

16. The adjustments between Imperial and Provincial are made under the head of Land Revenue, and will probably result in a net transfer of Rs. 86,55,000 to Provincial. The details will be found in Appendix A.

17. *Stamps*.—The total revenue from Stamps for the current year was estimated at Rs. 2,02,00,000. Last year's actuals were Rs. 1,98,35,514, and the average annual increase during the last five years has been Rs. 3,89,000. During the first eleven months of the current year, however, the receipts exceeded those of the corresponding period of last year by no less than Rs. 8,91,000, and in view of these figures, the revised estimate for the current year has been passed for Rs. 2,08,00,000 and the estimate for next year has been placed at Rs. 2,14,00,000. The Local Government gets one-half of these amounts, or Rs. 1,04,00,000 and Rs. 1,07,00,000.

18. *Excise*.—The budget estimate of the current year's total revenue was Rs. 1,65,00,000. The actuals of last year exceeded the revised estimate of last year by Rs. 1,96,000 and amounted to Rs. 1,62,95,944. The average annual increase under this head during the last five years has been Rs. 5,83,000, and the figures of the first ten months of the current year show an increase of Rs. 4,51,000 over the actuals of the corresponding period of last year. The revised estimate for the current year has therefore been passed for Rs. 1,67,00,000 and the estimate for next year has been placed at Rs. 1,73,50,000. The Provincial share of next year's receipts ($\frac{7}{15}$ th) amounts to Rs. 75,91,000.

19. *Provincial Rates*.—The actual collections of the Public Works cess in 1903-1904 amounted to Rs. 48,84,713, and the estimate for the current year was Rs. 48,74,000. The receipts in the first ten months of the current year, however, show an increase of Rs. 1,76,000 over those of the corresponding period of last year, and the revised estimate for the current year has accordingly been placed at Rs. 50,60,000, and the estimate for next year at Rs. 51,50,000. An increase is anticipated on the completion of the revaluation work in certain districts. Under "General Rates for the management of private estates" the estimate of receipts is Rs. 1,84,000, and this added to the estimate for receipts of the Public Works cess makes up the sum of Rs. 53,34,000 which is the total estimate for the year.

20. *Assessed Taxes*.—The current year's receipts from income-tax were estimated at Rs. 51,50,000. The actual collections of last year amounted to Rs. 49,45,815 and those of the twelve months ending with 31st January 1905 were Rs. 50,34,000. The revised estimate for the current year has accordingly been placed at Rs. 50,00,000. To this amount a sum of Rs. 1,00,000 has been added as the normal increase of revenue, the average annual increase during the four years ending with the year 1902-1903 from the classes who are still liable to assessment having been Rs. 1,73,000. The estimate for 1905-1906 has accordingly been passed for Rs. 51,00,000. The Provincial share (one-fourth) is Rs. 12,75,000.

21. *Forests*.—The total receipts under this head for 1905-1906 are estimated at Rs. 12,00,000, against Rs. 11,50,000 the budget estimate for the current year, and Rs. 10,65,523 the actuals of last year. The revised estimate for the current year has been put at Rs. 11,80,000. The increase in the estimate for next year is due to anticipated larger sales of timber in the Singhbhum, and Sundarbans Divisions. The Local Government gets one-fourth of the receipts.

22. *Registration*.—The budget estimate under this head for the current year was Rs. 17,00,000. The actuals of last year amounted to Rs. 16,66,453. The average annual increase under this head during the last five years has been Rs. 53,000. The collections in the first ten months of the current year show an increase of Rs. 26,000 over those of the corresponding period of last year, and both the revised estimate for the current year and the estimate for next year have been passed for Rs. 17,00,000. These receipts are entirely Provincial.

23. *Interest*.—Details of the receipts under this head are given in Appendix A.

24. *Law and Justice—Courts of Law*.—The actuals of last year amounted to Rs. 8,08,224, and the revised estimate for the current year has been taken at Rs. 8,07,000 with reference to the actuals of the first ten months of the year. During the current year there was a falling off under "General fees, fines and forfeitures" which is not expected to continue, and next year's receipts have been estimated at Rs. 8,14,000.

25. *Jails*.—The estimate under this head is Rs. 14,00,000, against Rs. 13,50,000 the revised estimate for the current year and Rs. 14,15,485 the actuals of last year. The budget estimate for the current year was Rs. 12,00,000. The increase in the budget is mainly due to anticipated demands from the Commissariat Department.

26. *Police*.—The estimate under this head amounts to Rs. 2,00,000 against Rs. 2,05,000, the budget estimate for the current year. The actuals of last year were Rs. 1,84,038. During the current year there were smaller recoveries on account of punitive police and police supplied to Railway Companies and the revised estimate has been placed at Rs. 1,80,000.

27. *Marine*.—The budget estimate for the current year was Rs. 12,80,000. This has been raised to Rs. 13,70,000 in the revised estimate with reference to the actuals of the first ten months of the current year which show an increase under Pilotage receipts in Calcutta. These receipts are of a fluctuating character, depending on the tonnage of vessels arriving and departing from the port, and the estimate for next year has been passed for Rs. 13,25,000.

28. *Education*.—The estimate under this head is Rs. 7,70,000, against Rs. 7,30,000 and Rs. 7,05,000, the sanctioned and the revised estimates, respectively, for the current year, and Rs. 7,08,701, the actuals of last year. The increase is mainly due to anticipated realizations on account of rent of boarding-houses for students in Calcutta. A sum of Rs. 67,200 has been provided for on the expenditure side to meet the charge for rent of boarding-houses which Government will take up and make over to private colleges to be used as hostels.

29. *Medical*.—The estimate under this head is Rs. 4,37,000, against Rs. 2,15,000 and Rs. 2,37,000, the sanctioned and the revised estimates, respectively, for the current year, and Rs. 2,30,237, the actuals of last year. The estimate includes a contribution of 2 lakhs from the Calcutta Hospital Port Dues Fund to the Presidency General Hospital. A corresponding amount has been provided for in the estimate of Civil Works in charge of the Public Works Department for the construction of a paying patients' block in the hospital.

30. *Scientific and other Minor Departments*.—The total receipts for next year are estimated at Rs. 2,57,000 against Rs. 2,67,000 and Rs. 2,57,000, the sanctioned and revised estimates, respectively, for the current year. The estimate follows the revised estimate for the current year. The decrease is under Cinchona Plantation receipts owing to smaller sales of cinchona alkaloids.

31. *Miscellaneous*.—The receipts under this head fluctuate largely from year to year, and are difficult to forecast with certainty. The estimate for next year has been based on the actuals of the last three years and has been placed at Rs. 10,09,000, against Rs. 9,13,000 and Rs. 9,30,000, the budget and revised estimates, respectively, for the current year, and Rs. 11,33,785, the actuals of last year. The increase last year was chiefly under unclaimed deposits.

32. *Irrigation Major Works (District Receipts)*.—The budget estimate for the current year was Rs. 18,77,000, and the revised estimate is taken at Rs. 20,00,000 owing to an anticipated improvement in the receipts from the Sone Canals. The actual receipts last year amounted to Rs. 20,20,889, and

the total revised estimate for the current year has been reproduced in the budget for next year.

33. *Minor Works and Navigation in charge of the Public Works Department.*—The estimate of receipts for next year is Rs. 6,50,000, against Rs. 5,40,000 and Rs. 6,99,000, the sanctioned and revised estimates, respectively, for the current year, and Rs. 5,75,240, the actuals of last year. An increase is expected from both the Calcutta and the Eastern Canals, partly on account of a general increase in the traffic and partly owing to the changes recently introduced in the administration of the canals.

34. *Civil Works in charge of the Public Works Department.*—The receipts for next year are estimated at Rs. 2,80,000, against Rs. 2,00,000 and Rs. 3,57,000, the sanctioned and the revised estimates, respectively, for the current year. The receipts under certain minor heads, including "profits of the Darjeeling-Himalayan Railway" have been unusually large during the current year.

EXPENDITURE.

35. *Refunds and Drawbacks.*—The total Provincial expenditure of next year is estimated at Rs. 1,35,000 against Rs. 1,26,000, the sanctioned estimate for the current year. The estimate is based on the average actuals of the last three years, exclusive of special payments.

36. *Land Revenue.*—The total Provincial expenditure for next year is estimated at Rs. 47,22,000 against Rs. 44,00,000, the budget estimate for the current year, as shown below:—

	1904-1905.		1905-1906.
	Budget. Rs.	Revised. Rs.	Budget. Rs.
(1) Charges of District Administration ...	34,53,000	31,61,000	35,95,000
(2) Charges on account of Land Revenue collections ...	1,000	1,000	1,400
(3) Management of Government estates ...	5,55,000	6,40,000	7,41,000
(4) Survey and Settlement	3,00,000	3,41,000	2,91,000
(5) Land Records and Agriculture ...	91,000	1,02,000	93,600
Total ...	44,00,000	42,45,000	47,22,000

The increase under (1) is due to provision having been made for—(a) the full sanctioned strength of officers and establishment, (b) an increase in the number of Deputy Magistrates and Deputy Collectors and the improvement of the status of Sub-Deputy Collectors, (c) the pay of muharrirs and peons of additional Deputy Magistrates, (d) a new steam-launch for the Commissioner of the Presidency Division, (e) a larger grant for record-room establishment, and (f) increased charges for the management of private estates owing to the assumption of Bhowal and other estates. A provision of Rs. 1,50,000 has been made under (3) for the Sundarbans reclamation work.

37. *Stamps.*—The estimate for next year amounts to Rs. 7,00,000 against Rs. 7,80,000, the budget estimate for the current year. The decrease is due to the transfer to the control of the Government of India of the office of the Controller of Stamps, the cost of which has been debited to Imperial from the 1st July 1904. The Provincial share of the total expenditure (one-half) is Rs. 3,50,000.

38. *Excise.*—The estimate for next year is Rs. 8,65,000 against Rs. 8,20,000, the budget grant for the current year. The increase is due to (a) increase of pay of the Personal Assistant of the Excise Commissioner owing to grade promotion, (b) a lump provision of Rs. 20,000 for strengthening the establishment employed in the districts of the Orissa Division and Midnapore in connection with the introduction of the contract distillery system, and (c) larger grants for special contingencies and rewards with reference to local requirements. The Provincial share (seven-sixteenths) amounts to Rs. 3,78,000.

39. *Provincial Rates.*—The estimate for next year is Rs. 92,000 against Rs. 1,04,000, the budget estimate for 1904-1905. The decrease is chiefly under

Revaluation Charges and partly also in the charges for collection which have been budgetted for according to local requirements.

40. *Forests*.—The total expenditure for next year is estimated at Rs. 7,64,000 against Rs. 7,61,000, the budget estimate for the current year. The increase is for the repairs of steamers and boats and for the purchase of marine stores in the Sundarbans Division. The Provincial share (one-fourth) is Rs. 1,91,000.

41. *Registration*.—The estimate for next year is Rs. 9,96,000 against Rs. 9,70,000, the budget estimate for the current year. The increase is chiefly due to a lump provision of Rs. 20,000 for the reorganisation of the Department, although partly also to an increase in the pay of the Personal Assistant of the Inspector-General of Registration owing to grade promotion. The expenditure is entirely Provincial.

42. *General Administration*.—The total expenditure in the current year was originally estimated at Rs. 18,56,000, but in the revised estimate this has been raised to Rs. 19,80,000. The increase has been explained in paragraph 6 above. The estimate for next year is Rs. 19,02,000.

43. *Law and Justice—Courts of Law*.—The budget estimate for the current year was Rs. 1,00,00,000, but in the revised estimate this has been reduced to Rs. 98,50,000 for the reasons explained in paragraph 5 above. The estimate for next year has been passed at Rs. 1,02,00,000 which includes provision for (a) an Additional Judge in the High Court for three months for inspection work; (b) a larger expenditure under Fees to Pleaders with reference to actuals; (c) larger grants under salaries and establishment of Munsifs, diet and travelling expenses to witnesses and allowances to jurors and assessors, and (d) a moiety of the expenditure due to the increase in the number of Deputy Magistrates and the improvement in the status of Sub-Deputy Magistrates, the other moiety having been included under Land Revenue.

44. *Jails*.—The estimate for the current year was Rs. 26,80,000 against Rs. 27,33,193, the actuals of last year. The actuals of the first ten months of the year however show a decrease of only Rs. 3,000 as compared with the figures for last year, and the revised estimate for the year has accordingly been raised to Rs. 27,30,000. The increase is chiefly under Jail Manufactures and is due to larger expenditure on the purchase of raw materials. The estimate for next year is Rs. 28,20,000.

45. *Police*.—The following table compares the estimates under this head:—

	1903-1904. Actuals.	1904-1905.		1905-1906 Estimate.
		Budget.	Revised.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(1) Presidency Police ...	8,56,526	9,17,000	8,59,000	8,70,000
(2) Municipal " ...	50,832	49,000	52,000	52,000
(3) Superintendence ...	1,74,834	1,66,000	1,71,000	1,63,000
(4) District Executive Force ...	50,54,564	49,93,000	52,79,000	51,47,000
(5) Village Police ...	47,176	52,000	52,000	52,000
(6) Special " ...	1,71,349	1,66,000	1,47,000	1,68,000
(7) Railway " ...	1,86,939	1,96,000	1,83,000	2,07,000
(8) Cattle-pounds ...	783	1,000	1,000	1,000
(9) Refunds ...	28,882	10,000	16,000	30,000
(10) Police reorganisation ...	.....	.....	.....	12,00,000
Total ...	65,71,635	65,50,000	67,60,000	78,90,000

46. The actuals of the first ten months of the current year indicate that there will be a large excess under the head "District Executive Force." This is mainly under the sub-head "Supplies and Services," and is due to additional grants for petty construction and repairs and the purchase of furniture and law

books; there will also be small increases under "Superintendence" and "Refunds." The revised estimate for the year has been passed at Rs. 67,60,000 against Rs. 65,50,000, the budget grant for the year. The estimate for next year is Rs. 78,90,000 and includes a lump provision of 12 lakhs for the reorganisation of the Police Department. Further details are shown in Appendix B.

47. *Marine.*—The estimate for next year is Rs. 11,23,000 against Rs. 17,40,000 and Rs. 18,00,000, the budget and the revised estimates respectively for the current year. The estimate includes Rs. 45,000 for the payment of delivery charges of the new steamer *Fraser*. The sum of Rs. 6,91,000 was provided in the revised estimate for the current year to meet the cost of the vessel. Provision has been made for the salaries and allowances of officers, etc., for the new vessel.

48. *Education.*—The total Provincial expenditure in the current year was originally estimated at Rs. 35,19,000, but in the revised estimate this has been raised to Rs. 35,62,000. The variations among several heads are shown in Appendix B. The estimate for next year is Rs. 47,52,000, to which must be added Rs. 4,55,656 which is transferred to District Boards through the head of Contributions from Provincial to Local, and Rs. 2,00,000 which has been added to the ordinary grant of the Public Works Department for the construction of the Dacca College building. The total expenditure for Education will therefore be Rs. 54,07,656. The following table shows the growth of expenditure under this head both in the Provincial and District Board accounts from the year 1901-02:—

	ACCOUNT.			Revised estimate, 1904-1905.	Budget estimate, 1905-1906.
	1901-1902.	1902-1903.	1903-1904.		
<i>Provincial.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	78,000	68,000	90,000	90,000	89,000
Inspection	3,53,000	3,44,000	3,42,000	3,38,000	3,42,000
Government Colleges, General	5,34,000	5,56,000	5,49,000	5,90,000	6,59,000
Ditto do., Profes-					
sional	2,13,000	2,28,000	2,71,000	2,12,000	2,37,000
Government Schools, General	6,27,000	6,47,000	7,20,000	7,00,000	7,21,000
Ditto do., Special	2,59,000	2,64,000	3,42,000	3,32,000	5,13,000
Grants-in-aid	6,23,000	7,24,000	8,05,000	8,18,000	8,20,000
Scholarships	1,97,000	1,99,000	1,95,000	1,91,000	2,10,000
Lump provision for Primary Education ... ..	.....	.....	.....	.....	10,00,000
Lump provision for University Education ... ..	.....	.....	.....	2,00,000	...
Miscellaneous	55,000	76,000	1,21,000	90,000	1,56,000
Refunds	2,000	6,000	7,000	1,000	5,000
Total Provincial ...	29,41,000	31,12,000	34,42,000	35,62,000	47,52,000
<i>Local.</i>					
Inspection	3,04,000	3,11,000	3,66,000	3,66,000	3,66,000
Schools	1,22,000	1,24,000	1,30,000	1,34,000	1,34,000
Grants-in-aid	8,55,000	12,30,000	12,29,000	12,50,000	12,60,000
Scholarships	30,000	31,000	33,000	37,000	37,000
Miscellaneous	21,000	52,000	61,000	51,000	51,000
Refunds ... ..	.....	.....	.....	.....	.....
Total Local ...	13,32,000	17,48,000	18,19,000	18,38,000	18,48,000
GRAND TOTAL ...	42,73,000	48,60,000	52,61,000	54,00,000	66,00,000

49. The principal items for which special provision has been made in the estimate are given in paragraph 13 above.

50. *Medical*.—The budget grant for next year is Rs. 22,75,000 against Rs. 23,00,000, the budget estimate for the current year, and Rs. 21,48,271, the actuals of last year. The budget includes a provision of Rs. 97,000 for increasing the pay of Indian Medical Service Officers against Rs. 1,20,000 provided for the current year. The estimate also provides Rs. 70,000 for expenses during the prevalence of plague, including a special grant of Rs. 50,000 to the Divisional Commissioners for special plague measures. A provision of Rs. 13,900 has been made for grants to leper asylums out of the special assignment of five lakhs given in last year from the Imperial surplus for distribution to certain public institutions.

51. *Scientific and other Minor Departments*.—The estimate for next year is Rs. 9,40,000 against Rs. 6,80,000, the budget estimate for the current year. The budget total includes the following amounts:—(a) Rs. 60,000 for the development of the Veterinary Institution, (b) Rs. 5,000 for an experimental farm at Cuttack, (c) Rs. 5,000 for cotton cultivation, (d) Rs. 50,000 for experiments in connection with the cultivation of indigo, (e) Rs. 6,000 for Bengal Provincial Agricultural Association, (f) Rs. 8,000 for bull-rearing farms, (g) Rs. 15,000 for the pay and establishment of the Deputy Director of Agriculture, (h) Rs. 25,000 for salary and allowances and establishment of the Registrar, Co-operative Credit Societies, and (i) Rs. 40,000 for the enlargement of the Cinchona Factory.

52. *Superannuation*.—The expenditure under this head shows a progressive enhancement owing to the increase in the claims to pensions. The estimate for next year is Rs. 28,15,000 against Rs. 26,57,000 and Rs. 27,04,000, the sanctioned and the revised estimates respectively for the current year and Rs. 25,84,376, the actuals of last year.

53. *Stationery and Printing*.—The estimate of next year is Rs. 12,22,000 against Rs. 13,83,000, the sanctioned estimate for the current year. The decrease is due to the imperialization of the Stationery Department of the Stationery Office at the Presidency and to smaller provision having been made for the purchase and supply of type-writers from the Central Stores.

54. *Miscellaneous*.—The revised estimate for the current year is Rs. 3,44,000 against Rs. 2,72,000, the original budget estimate for the year. The increase is due to the grants to the District Charitable Society, to the Young Women's Christian Association and to the Calcutta Orphanage for Hindus and also to larger expenditure under Supplies and Services and Contingencies of circuit-houses. The estimate for next year is Rs. 3,14,000 and includes Rs. 25,000 for charges in connection with the deputation of Mr. Savage on village chaukidari work, and Rs. 4,000 for the examination and arrangement of Government records.

55. *Irrigation—Major Works*.—Under the category of Major Works are included the Orissa Canals, the Midnapore Canal, the Hijili Tidal Canal, and the Sone Canals, the outlay for the construction and extension of which has for the most part been advanced from the Imperial Treasury. The Provincial Government, which gets the receipts from the works, is responsible for their maintenance and for the payment of interest on the capital expenditure. The total grant for working expenses for next year is Rs. 11,04,090, against Rs. 11,74,000, the budget grant for the current year, and Rs. 10,17,041, the actuals of last year.

56. *Irrigation—Minor Works in charge of the Public Works Department*.—The estimate for next year is Rs. 20,04,000, against Rs. 13,81,000, the budget estimate for the current year, and Rs. 17,62,188, the actuals of last year. The grant for expenditure on Capital Account has been raised from Rs. 1,72,000 in the current year to Rs. 2,87,000 in next year, and provides Rs. 1,44,000 for the canal between Dhappa and Bamunghatta, Rs. 50,000 for the Madaripur Bhil route, and Rs. 41,000 for the Dudhai Canal. The estimate also includes Rs. 11,53,000 for agricultural and drainage works against Rs. 6,91,000, the sanctioned grant for the current year. The increase is mainly due to the provision of Rs. 3,75,000 as Government contribution in aid of the Magrahat Drainage Scheme.

57. *Civil Works.*—The estimate of expenditure in charge of the Public Works Department for next year has been placed at Rs. 56,48,000, which is distributed thus:—

	Rs.
Original Works	...
Repairs	...
Establishment	...
Tools and Plant	...
	...
Total	56,48,000

The allotment for original works includes the following grants:—

	Rs.
Double Munsifi at Basirhat	21,100
Treble Munsifi at Narail	31,400
Residences of Munsifs	50,000
Ditto for Subdivisional Officers	34,800
Fourth Block in Writers' Buildings	45,000
Installation of electric light and fans in Writers' Buildings	23,000
Extension of High Court buildings	1,00,000
Ganja golah, Naogong	23,600
New Presidency Jail	2,00,000
Boalia Jail	20,000
Berhampore and other Jail buildings	1,50,000
New Dacca College	2,27,500
Ravenshaw College, Cuttack	18,600
Dow Hill Girls' School	39,000
Acquisition of land for extending the Bethune College compound	37,000
Surgical ward, Medical College	1,00,000
Nurses' quarters, ditto	75,000
Ditto, acquisition of land...	1,32,000
Furniture and fittings for the new Pathological block, Medical College	36,000
Constructing Pathological block	12,000
Campbell Hospital buildings, reconstruction	51,000
Ditto, remodelling the central block	30,000
Paying-patients' block in the Presidency General Hospital	2,00,000
Paving the Medical College Hospital with marble	48,800
Nurses' quarters, Shumboo Nath Pandit's Hospital	20,300
Removal of Central Lunatic Asylum from Berhampore	50,000
Lecture-room and Museum, Medical School, Cuttack	24,200
Improvements in Temple Medical School, Bankipore	33,000
Housing of officials in Calcutta	1,00,000
Residences for Government officials in mufassal	2,00,000
New High Level Tista Valley Road	2,00,000
Total	23,33,300

58. *Civil Works in charge of the Civil Department.*—The estimate for next year is Rs. 25,82,000 and includes the following items:—Rs. 6,50,000 for grants to Municipalities and Excluded Local Funds which are adjusted under this head; Rs. 4,02,000 for the construction of Police and Jail buildings in addition to the provision in the Public Works Department budget; Rs. 1,00,000 for a model college at Ranchi; Rs. 9,00,000 for the transfer of Jail and officers' houses in Howrah and officers' quarters in Burdwan; Rs. 49,000 for improvements in the Howrah General Hospital and the Medical College Hospital; and Rs. 4,31,000 for revetting the river bank in the Port of Chittagong and for the purchase of a dredger for use in that port.

59. *Contributions from Provincial to Local.*—The original estimate for the current year, amounting to Rs. 15,29,000, has been reduced to Rs. 13,87,000 in the revised estimate, as the provision for unforeseen grants was not utilised to the extent anticipated in March 1904. The estimate for next year is Rs. 33,13,000 and includes a provision of 12½ lakhs, being the assignment sanctioned by the Government of India from the Imperial surplus for grants to District Boards for expenditure on Civil Works.

BENGAL PROVINCIAL REVENUE.

(The figures are in thousands of rupees, except for Actuals.)

HEADS.	Actuals. 1903-1904.	1904-1905.		1903-1904.
		Budget.	Revised.	Estimate.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	55,20,422	1,37,99	1,42,53	1,24,86
Principal Heads of Revenue—				
I.—Land Revenue { Proper ...	1,07,16,516	1,06,53	1,06,40	1,07,76
Adjustments ...	+ 1,03,26,401	+ 40,03	+ 50,27	+ 86,35
IV.—Stamps ...	1,48,76,688	1,01,00	1,04,00	1,07,00
V.—Excise ...	81,47,972	72,19	73,06	75,91
VI.—Provincial Rates ...	50,40,440	50,25	52,20	53,34
VII.—Customs ...	2,58,337	.....	.....	.....
VIII.—Assessed Taxes ...	24,72,907	12,87	12,50	12,75
IX.—Forests ...	5,32,762	2,88	2,95	3,00
X.—Registration ...	8,33,227	17,00	17,00	17,00
Total ...	5,32,05,198	4,11,78	4,18,38	4,63,11
XII.—Interest ...	8,25,780	8,66	8,13	8,35
Receipts by Civil Department—				
XVI.—Law and Justice { Courts of Law ...	8,03,224	7,97	8,07	8,14
Jails ...	14,15,465	12,00	13,50	14,00
XVII.—Police ...	1,84,038	2,05	1,80	2,00
XVIII.—Marine ...	13,48,977	12,80	13,70	13,25
XIX.—Education ...	7,08,701	7,30	7,05	7,70
XX.—Medical ...	2,80,237	2,15	2,37	4,37
XXI.—Scientific and other Minor Departments ...	2,45,647	2,67	2,57	2,57
Total ...	49,41,309	46,94	49,06	52,03
Miscellaneous—				
XXII.—Receipts in aid of Superannuation ...	83,868	87	65	73
XXIII.—Stationery and Printing ...	1,45,615	1,41	1,46	1,40
XXV.—Miscellaneous ...	11,33,785	9,13	9,30	10,09
Total ...	13,63,268	11,41	11,41	12,22
Irrigation—				
XXIX.—Major Works (direct receipts) ...	20,20,889	18,77	20,00	20,00
XXX.—Minor Works and Navigation—				
By Public Works Department...	5,75,240	5,40	6,99	6,50
By Civil Department ...	1,27,826	1,25	1,47	1,28
Total ...	27,23,957	25,42	28,46	27,78
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department..	5,41,983	2,00	3,57	2,80
By Civil Department ...	2,49,736	2,50	2,40	2,41
Total ...	7,91,669	4,50	5,97	5,21
Contributions ...	65,951	03	68	68
Total Revenue ...	6,84,20,132	5,04,43	5,17,09	5,64,83
GRAND TOTAL ...	6,89,40,554	6,42,42	6,59,02	6,89,19

BENGAL PROVINCIAL EXPENDITURE.

(The figures are in thousands of rupees, except for Actuals.)

HEADS.	Actuals, 1903-1904.	1904-1905.		1905-1906.
		Budget.	Revised.	Estimate.
1	2	3	4	5
Direct demand on the revenues—	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks ...	1,87,838	1,26	1,24	1,85
2. Assignments and Compensations ...	1,65,710	1,70	1,70	1,62
3. Land Revenue ...	89,50,711	44,00	42,45	47,22
6. Stamps ...	5,54,999	3,90	3,56	3,50
7. Excise ...	4,08,779	3,59	3,59	3,78
8. Provincial Rates ...	89,290	1,04	86	92
9. Customs ...	9,77,774	.....	.....	.....
10. Assessed Taxes ...	92,330	41	40	89
11. Forests ...	8,51,754	1,90	1,71	1,91
12. Registration ...	4,80,183	9,70	9,65	9,96
Total ...	72,57,372	67,90	65,16	70,65
13. Interest on ordinary debt ...	1,95,719	2,23	1,99	2,22
Post Office, Telegraph and Mint—				
15. Post Office ...	6,055	.....	.....	.....
Salaries and expenses of the Civil Department—				
18. General Administration ...	19,04,677	18,56	19,80	19,02
19. Law and Justice { Courts of Law ...	96,48,518	1,00,00	98,50	1,02,00
{ Jails ...	27,33,193	26,80	27,30	28,20
20. Police ...	65,71,685	65,50	67,60	78,90
21. Marine ...	10,64,645	17,40	18,00	11,23
22. Education ...	34,41,832	35,19	35,02	47,52
24. Medical ...	21,48,271	28,00	22,25	22,75
25. Political ...	19,314	23	19	22
26. Scientific and other Minor Depart- ments ...	7,00,871	6,80	7,04	9,40
Total ...	2,82,32,956	2,98,48	2,96,80	3,19,24
Miscellaneous—				
29. Superannuation, &c. ...	25,84,376	26,57	27,04	28,15
30. Stationery and Printing ...	12,42,046	13,88	11,76	12,22
32. Miscellaneous ...	3,48,648	2,72	3,44	3,14
Total ...	41,70,070	43,12	42,24	43,51
Railway Revenue Account—				
40. Subsidised Company's land ...	5,811	3	4	.....
Irrigation—				
42. Major Works—				
Working Expenses ...	10,17,041	11,74	10,20	11,04
Interest on Debt ...	24,52,568	24,52	24,62	24,52
43. Minor Works and Navigation—				
By Public Works Department ...	17,62,188	13,81	18,15	20,04
By Civil Department ...	5,549	5	5	5
Total ...	52,37,346	50,12	52,92	55,65
Buildings and Roads—				
45. Civil Works—				
By Public Works Department ...	74,39,073	49,70	59,89	56,48
By Civil Department ...	1,66,189	15,50	2,85	25,82
Total ...	76,05,262	65,20	62,24	82,30
Contributions ...	19,86,545	15,29	13,87	33,18
Total Expenditure ...	5,46,96,686	5,36,97	5,34,70	6,06,70
Closing balance ...	1,42,52,918	1,05,45	1,24,86	82,49
GRAND TOTAL ...	6,89,49,564	6,42,42	6,59,62	6,89,19
Provincial surplus (+) or deficit(—) ...	+ 87,23,496	—32,54	—17,67	—42,37

APPENDIX A.

Bengal Provincial Receipts, in detail, of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

The remarks in column 6, except when otherwise specially explained, refer to differences between columns 3 and 5

I.—Land Revenue—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
Gross Land Revenue	Rs. 4,10,03,000	Rs. 4,11,50,000	Rs. 4,10,00,000	Rs. 4,10,03,000	The revised estimate is based on the actuals of 12 months ending with February 1905. The decrease compared with the sanctioned estimate is attributable to the damage caused to the crops by frost. The increase in the budget for 1905-1906 is due to expected larger collections on account of demand, and to larger recoveries on account of survey charges.
Deduct ■ per cent. on collections from Government estates (Provincial)	6,60,834	6,47,000	6,80,000	6,82,000	
Deduct recoveries of Bihar and Backergunge Survey and Settlement charges (Imperial)	2,00,610	4,80,000	4,80,000	8,45,000	
Total deduction	8,60,353	11,27,000	11,60,000	15,27,000	
Net amount divisible between Imperial and Provincial	4,01,06,727	4,00,23,000	3,98,40,000	4,03,76,000	
Provincial share of above (one-fourth)	1,00,26,682	1,00,06,000	99,60,000	1,00,94,000	
Add 12 per cent. on collections from Government estates	6,83,834	6,47,000	6,80,000	6,82,000	
Net	1,07,10,516	1,06,53,000	1,06,40,000	1,07,76,000	
Add on account of adjustments as shown below	+1,03,20,401	+49,06,000	+50,27,000	+80,35,000	
Total Provincial share	2,10,42,917	1,55,59,000	1,56,67,000	1,88,11,000	

Bihar—	
North Bhagalpur	1,50,000
Purnea	2,50,000
Chota Nagpur—	
Ranchi	85,000
Eastern Bengal—	
Backergunge	2,90,000
Sonthal Parganas	70,000
Total	8,45,000

Adjustments—

Fixed contribution to Imperial Revenues under the Financial Settlement	14,10,000				
Add payable to Imperial—					
For transfer of the South Lushai Administration to Assam	3,75,000				
For transfer of the Economic and Art Section of Indian Museum	18,000				
For transfer of Statistical Department of the Bengal Secretariat to the Office of the Director-General of Statistics	14,910				
Compensation to the Assam Administration on account of the realisation in Bengal of income-tax from the Assam-Bengal Railway	13,000				
Compensation to the Central Provinces Administration on account of the realisation in Bengal of income-tax from the Bengal-Nagpur Railway	20,242				
Adjustment of the cost of Mr. N. G. Mukerji's deputation to the Central Provinces to enquire into the tussar silk industry			2,000		
Adjustment for Bengal Government contribution towards Raj Kumar College			2,000	2,000	
Contribution from Provincial in connection with the transfer of the maintenance of the Siliguri-Teesta Bridge Road to the Military Department			50,000		
Contribution for the transfer of the Stamp and Stationery Office			1,50,000	1,65,000	The revised estimate represents charges for nine months only from 1st July 1904, the date of transfer from Provincial to Imperial.
Total	18,61,152		1,80,000	1,70,000	
Deduct to be recovered from Imperial—					
Fixed contribution from Imperial Revenues under the new Provincial Settlement		40,03,000	40,03,000	40,03,000	
Lump initial grant to start the new Provincial Settlement with	50,00,000				
Contribution on account of the Calcutta Improvement Scheme	50,00,000				
Grant from Imperial surplus for special works of public utility	5,00,000				
Contribution for transfer of Imperial buildings for 1903-1904	2,872				
Special assignment for resumed chaukidari lands in Orissa	27,480				
Ditto of three-fourths of the sale-proceeds of certain village cadastral maps	3,344				
Contribution for increase of expenditure under Education	10,00,000				
Assignment for remission of income-tax on incomes below Rs. 1,000	4,65,000				
Contribution on account of the writing off of the Gokho loan	87,282				
Contribution for expenditure in connection with the Teesta Valley Road	1,00,000				
Contribution for Sikkim Police	1,686	3,000	3,000		
Ditto for the preservation of ancient manuscripts			6,000	6,000	
Contribution for Monuments and Antiquities			15,000	15,000	
Contribution on account of improvement of the Port of Chittagong			75,000	4,31,000	
Assignment for Police reorganization				12,00,000	
Ditto on Primary Education				10,00,000	
Ditto grants-in-aid to District Boards				12,00,000	
Ditto selection and distribution of cotton-seeds			5,000		
Ditto for University Education			2,00,000		
Total	1,21,87,553	49,00,000	52,07,000	88,03,000	
Net sum to be transferred	+1,03,20,401	+49,06,000	+50,27,000	+80,35,000	

IV.—Stamps—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Sale of general stamps	Rs. 52,45,205	Rs. 54,50,000	Rs. 53,78,000	Rs. 54,54,000	The decrease in the revised estimate is due chiefly to smaller receipts from one-anna stamps and other general stamps.
Do. of court-fee stamps	1,42,21,729	1,43,80,000	1,40,20,000	1,55,00,000	
Do. of plain paper to be used with court-fee stamps	3,00,897	3,00,000	3,10,000	3,20,000	The increase in the revised is due to the institution of larger number of suits in the Civil and Revenue Courts.
Duty on impressing documents	30,125	24,000	1,50,000	28,000	
Fines and penalties	27,163	30,000	30,000	25,000	The increase in the revised is due to special receipts in Calcutta on account of "duty on embossing one-anna receipt and cheque stamps" and "duty on unstamped or insufficiently stamped documents."
Miscellaneous	10,305	16,000	2,000	70,000	
Total	1,98,35,514	2,02,00,000	2,08,00,000	2,14,00,000	The decrease in the revised is due to no composition duty having been realized during the year. The estimate provides for expected increase in the composition duty. The revised estimate is based on eleven months' actuals, the budget allows a normal increase of 6 lakhs.
Provincial share	1,48,76,636	1,01,00,000	1,04,00,000	1,07,00,000	

V.—Excise—

Licence and distillery fees and duties for the sale of liquors and drugs—					
Foreign liquors	3,78,028	4,00,000	4,00,000	4,00,000	
Indian-made liquors excised at tariff rates	8,30,716	9,80,000	9,00,000	9,00,000	
Country spirits—					
Distillery	13,56,198	77,60,000	78,93,000	83,70,000	
Outstills	40,44,473				
Still head duty	24,18,806				
Miscellaneous	87,083				
Toddy revenue	10,85,031	12,00,000	12,00,000	12,00,000	
Opium and its preparation	7,30,066	7,49,000	7,50,000	8,00,000	
Other drugs, ganja, bhang, &c.	17,75,302	17,51,000	18,50,000	18,50,000	
Total	1,27,15,898	1,27,80,000	1,29,03,000	1,35,20,000	Budget framed with reference to progressive increase of revenue.
Gain on sale-proceeds of excise opium	18,57,556	20,00,000	10,00,000	20,00,000	
Duty on ganja	16,84,135	17,00,000	17,70,000	18,00,000	
Fines, confiscations and miscellaneous	33,035	20,000	37,000	30,000	
GRAND TOTAL	1,62,05,944	1,68,00,000	1,67,00,000	1,73,50,000	The revised estimate is based on ten months' actuals.
Provincial share	81,47,972	72,19,000	73,06,000	76,01,000	

VI.—Provincial Rates—

Public works cess	68,84,713	68,74,000	50,00,000	51,50,000	The increase in the revised is attributed to revision of assessment by valuation and revaluation in several districts and generally to better collection of arrears. The revaluations now in progress in certain districts are expected to be completed in 1904-1905 and increase from these districts expected in next year.
General rates for the management of private estates	1,55,747	1,61,000	1,60,000	1,84,000	
Total	50,40,440	50,25,000	52,20,000	53,34,000	Revised based on the actuals of the first ten months of 1904-1905.

VII.—Customs—

Sea Customs—Miscellaneous	Rs. 2,51,285	Rs.	Rs.	Rs.	The receipts and charges of the Customs Department have been imperilled under the new Provincial settlement.
Warehouse and wharf-rent	6,115				
Fees for registration of cargo boats	355				
Other items	682				
Total	2,58,537				

VIII.—Assessed Taxes—

HEADS.	1903-1904.	1904-1905.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Deductions by Government from salaries and pensions, &c.	4,03,159	4,04,000	4,02,000	4,04,000	
Deductions by Government from interest on Government securities	20,500	17,000	18,000	20,000	
Deductions from salaries, &c., paid by local authority or company	62,679	60,000	60,000	62,000	
Deductions from profits of Railway Companies	3,243	4,000	.....	4,000	
Income-tax on securities of local authority or company	82,200	85,000	90,000	90,000	
Ordinary collections	42,64,016	45,04,000	43,60,000	44,00,000	
Penalties	18,177	15,000	10,000	18,000	
Miscellaneous	13,832	11,000	10,000	12,000	
Total	49,46,815	51,50,000	50,00,000	51,00,000	The revised estimate is based on ten months' actuals. Budget provides for an increase of Rs. 1,00,000 over the revised estimate.
Provincial share	24,72,907	25,75,000	25,00,000	25,75,000	

IX.—Forests—

I.—Timber and other produce removed from the forests by Government agency	1,72,614	2,03,000	2,35,000	2,40,000	The decrease in revised is due to smaller receipts from timber in Buxa.
II.—Timber and other produce removed from the forests by consumers or purchasers	6,46,709	8,38,300	8,67,000	9,11,000	
III.—Drift and waif-wood and confiscated forest produce	8,153	8,000	6,000	8,000	The increase in the revised is caused by a refund of previous year's payments by the Raja of Hill Tippera to the Chittagong Division and the sale of worn-out steam-outer in the Sunderbans Division.
V.—Miscellaneous	28,047	40,700	52,000	48,000	
Total	10,65,523	11,60,000	11,80,000	12,00,000	
Provincial share	5,32,762	5,80,000	5,90,000	6,00,000	

X.—Registration—

Fees for registering documents	15,05,610	16,20,000	15,85,000	16,85,000	Revised is based on the actuals of the first ten months of the current year.
Fees for copies of registered documents	37,806	50,000	48,000	48,000	
Miscellaneous	62,947	50,000	73,000	73,000	
Total	15,86,463	17,00,000	17,00,000	17,00,000	
Provincial share	8,33,237	17,00,000	17,00,000	17,00,000	

XII.—Interest—

Class I.—Interest on advances to cultivators— On advances to cultivators under Land Improvement Loans Act	18,337	50,000	49,000	60,000	Revised based on the outstanding mean balances. The estimate is based on the amount of interest due next year on the existing loans and on the probable amount of advances estimated to be made in that year.
On advances to cultivators under Agriculturists' Loans Act, XXII of 1884	16,028				
Class II.—Interest on advances under Special Loans— On drainage and embankment advances	68,078	53,000	56,000	65,000	
Class III.—Interest on loans to landholders, &c.	3,738	2,000	2,000	1,000	
Class IV.—Interest on loans to Municipal and other public Corporations (excluding Presidency Corporations)	1,00,508	1,96,000	1,47,000	1,48,000	
Interest on Government securities	12,363	12,000	12,000	12,000	
Miscellaneous— Interest on arrears of public works cost on the capital cost of His Honour the Lieutenant-Governor's house, &c.	40,934	40,000	40,000	40,000	Based on actuals.
Interest on sundary embankment recoveries, &c.	1,233	1,000	1,500	1,300	
Other items	994	1,500	1,000	1,300	
Other items	4,534	5,500	4,500	4,500	
Total Miscellaneous	47,734	48,000	47,000	47,000	
GRAND TOTAL	3,25,790	3,60,000	3,13,000	3,65,000	

XVIIA.—Law and Justice—Courts of Law—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Sale-proceeds of unclaimed and escheated property	Rs. 36,661	Rs. 30,000	Rs. 30,000	Rs. 37,000	Estimates follow the actuals of 1903-1904 and revised estimate for 1904-1905.
Court-fees realised in cash	46,292	40,000	44,000	46,000	
General fees, fines and forfeitures	6,72,692	6,75,000	6,85,000	6,72,000	The decrease in revised is due to smaller receipts in the High Court and from Magisterial fines.
Ploadership examination fees	24,280	25,000	25,000	25,000	
Miscellaneous fees and fines	1,398	1,000	1,000	1,000	
Miscellaneous	19,921	15,000	22,000	23,000	Revised is based on the actuals of the first ten months of 1904-1905.
Total	8,98,236	7,97,000	8,07,000	8,14,000	

XVIB.—Jails—

Jails	19,087	20,000	20,000	20,000	Increase in the budget is for expected demands from the Commissariat Department in 1905-1906.
Jail manufactures	12,94,308	11,80,000	12,50,000	12,80,000	
Total	14,13,495	12,80,000	12,50,000	12,80,000	Revised is based on the actuals of the first ten months of the year.

XVII.—Police—

Police supplied to Municipal, Cantonment and Town Funds	2,516	10,000	9,000	10,000	The decrease in the revised is due to smaller recoveries on account of punitive police and police supplied to Railway Companies.
Police supplied to Public Departments, private companies and persons, and Punitive Police	46,482	70,000	33,000	50,000	
Presidency Police	1,00,879	90,000	1,05,000	1,04,000	The increase in the revised is for larger receipts on account of fees, fines and forfeitures.
Recoveries on account of village police	1,023	5,000	1,000	1,000	
Fees, fines and forfeitures	22,592	20,000	24,000	24,000	Revised based on the first ten months' actuals.
Cash receipts under the Arms Act	30	10,000	8,000	8,000	
Miscellaneous	8,337	10,000	8,000	8,000	
Total	1,84,689	2,05,000	1,80,000	2,00,000	

XVIII.—Marine—

Sale-proceeds of vessels and stores	2,372	2,000	2,000	18,000	The estimate includes Rs. 15,000 for expected sale proceeds of pilot vessel <i>Sarasati</i> which will be replaced by the new vessel <i>Prasart</i> .
Registration and other fees	71,212	67,000	76,000	75,000	
Pilotage receipts { Calcutta	11,77,306	11,10,000	11,92,000	11,30,000	Estimate based on the average actuals of the past three years.
Chittagong and Balasore	19,225	17,500	20,000	19,500	
Lead-money for Volunteers	12,701	14,000	13,000	14,000	Estimates based on the average actuals of the past three years.
Total Pilotage Receipts	12,09,233	11,41,500	12,25,000	11,63,500	
Miscellaneous—					Revised based on the first ten months' actuals.
Deductions for mess-money	12,764	12,500	12,800	12,800	
Contribution to Life-boat establishment, Goalundo	253	200	200	200	
Marine Survey	26,323	26,500	26,000	26,000	
Overtime fees	6,762				
Miscellaneous receipts of the Shipping office	5,345	18,800	18,000	17,500	
Other items	3,548				
Fees for certificates of inland vessels under Act VI of 1884	223				
Total Miscellaneous	65,261	69,500	67,000	68,500	
GRAND TOTAL	13,48,977	12,80,000	13,70,000	13,28,000	

XIX.—Education—

HEADS.	1904-1905.	1904-1905.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges ...	2,17,563	2,06,000	2,03,000	2,52,000	The decrease in the revised is due to smaller fee receipts in Arts Colleges. The estimate is based on average actuals of last three years.
General ...					
Professional ...	54,769	55,000	54,000	55,000	
Fees, Government Schools ...	3,66,388	3,37,000	3,75,000	3,48,500	
General ...	12,780	13,000	15,000	13,000	
Special ...					
Contributions from Native States, private persons and Municipalities ...	8,992	10,000	17,000	9,500	The decrease in the revised is for smaller sale proceeds of articles manufactured at the Reformatory Schools. Estimate includes Rs. 57,000 to be realised on account of rent of boarding houses for students in Calcutta.
Income from endowments ...	4,049	2,000	1,000	2,200	
Miscellaneous ...	54,147	58,000	40,000	1,02,700	
Total ...	7,08,701	7,30,000	7,08,000	7,70,000	Revised based on actuals of first ten months of 1904-1905.

XX.—Medical—

Medical School and College fees ...	56,416	55,000	63,000	58,000	Estimate includes contribution of Rs. 2,00,000 from the Calcutta Hospital Port Dues Fund to the Presidency General Hospital.
Hospital receipts (receipts from paying patients) ...	1,08,285	95,000	1,12,000	1,08,000	
Lunatic Asylum receipts ...	17,176	18,000	20,000	18,000	
Medicines sold by Civil Surgeons ...	28	.....	.....	.....
Contributions (from Municipalities and private persons) ...	44,831	40,000	46,000	2,46,000	
Miscellaneous ...	5,505	7,000	7,000	7,000	Revised based on the first ten months' actuals.
Total ...	2,80,237	2,15,000	2,37,000	4,37,000	

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts ...	2,150	3,300	3,000	3,500	The decrease in the revised is due to smaller sales of cinchona alkaloids.
Veterinary and stallion receipts ...	10,005	14,000	22,000	16,000	
Cinchona plantation ...	1,90,980	2,15,000	2,06,000	2,03,000	
Receipts on account of experimental cultivation ...	54	300	300	300	
Emigration fees ...	29,285	30,000	21,000	31,000	
Examination fees ...	5,382	5,800	5,000	4,300	Revised based on the first ten months' actuals. Estimate based on the average actuals of past three years.
Miscellaneous ...	1	.....	.....	.....
Total ...	2,46,667	2,67,000	2,37,000	2,57,000	

XXII.—Receipts in aid of Superannuation—

Family subscriptions of Native members of the Covenanted Civil Service ...	2,999	3,000	3,000	3,000	Estimate based on past actuals.
Capitalised value of pensions of Local Fund Servants ...	108	.....	.....	.....
Contributions of officers lent to Municipalities or Corporations ...	18,261	20,000	60,000	60,000	
Contributions of officers lent to foreign service ...	45,939	43,000	18,000	10,000	
Contributions of persons employed by the Court of Wards ...	12,125	18,000	18,000	10,000	
Deductions for Marine Pension Fund ...	12,106	9,000	Revised based on first ten months, actuals.
Refund of Gratuities ...	333	.....	.....	.....
Total ...	86,868	87,000	65,000	73,000	

XXIII.—Stationery and Printing—

Stationery receipts ...	1,960	2,000	2,000	.....	The Stationery Department has been Imperialized with effect from July 1904, and the receipts are now included in the India estimate.
Sales of Gazettes and other publications ...	95,005	94,000	92,000	90,470	
Other Press receipts ...	45,041	45,000	53,000	49,530	The increase in the revised is due to larger receipts under value of printing work done for Secretariat Press and miscellaneous.
Total ...	1,42,006	1,41,000	1,45,000	1,40,000	

Revised based on actuals of ten months.

XXV.—Miscellaneous—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Unclaimed deposits	Rs. 7,78,386	Rs. 6,17,000	Rs. 6,50,000	Rs. 6,50,000	Estimate based on the average actuals of the last two years. There were large lapses in the last six months of 1903-1904.
Treasure-trove	370	7,000	4,000	3,000	
Sale-proceeds of Durbar presents	2,700	...	...	...	Estimate based on the average actuals of the last three years.
Sale of old stores and materials	87,878	15,000	15,000	15,000	
Sale of lands and houses, etc.	(-) 14,761	...	...	...	The actuals of 1903-1904 included about Rs. 7,000 for Calcutta Municipal Audit. Estimate based on actuals excluding the fees for Calcutta audit.
Fees for Government audits (of Municipal and Excluded Local Funds)	60,674	43,000	47,000	52,000	
Rents	24,263	23,000	27,000	30,000	The increase in the revised is for larger receipts on account of fees for survey of lands. Estimate based on actuals.
Miscellaneous fees, fines, and forfeitures	27,203	7,000	15,000	15,000	
Contributions	33,633	35,000	31,000	30,000	Estimate based on the actual demands taken from the Register of the Accountant-General's office.
Miscellaneous—					
Fees and fines of Revenue Courts	(-) 130	73,000	...	73,000	Revised based on the actuals of first ten months of 1904-1905.
Recoveries of Law charges other than those in pauper suits	13,513	10,000	...	10,000	
Receipts of the steamer <i>Chaffinch</i> in Chittagong	4,833	4,000	...	4,000	
Value of mathematical stores returned	3,053	500	...	500	
Sundry receipts—Circuit-house	536	500	1,63,000	500	
Miscellaneous receipts on account of Public Works Cess under Act IX of 1880 (B.C.V.)	10	...	...	...
Miscellaneous receipts on account of Government Management of Ward Estates	16	...	...	...
Sale-proceeds of trees on tea lands	2,300	...	...	2,000	
Sale of elephants	81,050	30,000	...	5,000	
Other items	72,909	40,000	...	69,000	
Total Miscellaneous	1,78,090	1,61,000	1,63,000	1,63,000	
Total	11,33,785	9,13,000	9,30,000	10,00,000	

XXIX.—Major Works—(Direct Receipts)—

Orissa Canals	4,29,897	4,23,000	4,15,000	4,15,000	The actuals of 1903-1904 include special receipts from miscellaneous manufacture in the Outback Workshops.
Midnapore Canal	2,90,343	1,87,000	1,83,000	1,83,000	
Hijili Tidal Canal	42,334	40,000	47,000	42,000	
Boue Canals	13,28,815	12,27,000	13,48,000	13,50,000	
Total	20,20,859	18,77,000	20,00,000	20,00,000	

XXX.—Minor Works—(Direct Receipts).

IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.				
(Irrigation and Navigation Works.)				
Works for which Capital and Revenue accounts are kept—				
Orissa Coast Canal	34,379	25,000	34,000	32,000
Baran Canals	674	500	500	500
Calcutta and Eastern Canals	2,98,811	3,80,000	5,19,000	4,91,000

XXXII.—Civil Works—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
	Rs.	Rs.	Rs.	Rs.	
Total gross receipts ...	5,41,933	2,00,000	2,57,000	2,80,000	The increase in the revised is due to anticipated increase in ordinary receipts.
IN CHARGE OF THE CIVIL DEPARTMENT.					
Tolls on ferries ...	2,40,117	2,40,000	2,30,000	2,31,000	Smaller receipts for transfer of ferries to the District Boards of Purnea and Malda.
Cemetery receipts ...	1,103	3,000	1,000	1,000	
Receipts from siting bungalows and encamping grounds ...	8,457	3,000	9,000	9,000	
Total ...	2,49,736	2,50,000	2,40,000	2,41,000	Revised based on the actuals of first ten months of 1904.
GRAND TOTAL ...	7,91,669	4,50,000	5,27,000	5,21,000	

APPENDIX B.

Bengal Provincial Expenditure, in detail, of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

The remarks in column 6, except when otherwise specially explained, refer to difference between columns 3 and 5.

1.—Refunds and Drawbacks—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Land Revenue	11,915	20,000	9,000	16,000	Made wholly Imperial under the new settlement. The estimate is generally based on the average actuals of last three years, exclusive of special payments. The decrease in 1904-1905 and 1905-1906 as compared with the actuals is due to readjustment of Provincial shares in heads of Revenue divided between Imperial and Provincial.
Stamps	1,88,000	80,000	80,000	92,000	
Railways	5,758	5,000	9,000	8,000	
Assessed Taxes	12,073	6,000	8,000	7,000	
Forest	1,774	1,000	.....	1,000
Registration	2,806	4,000	4,000	4,000	
Provincial Rates	4,212	10,000	4,000	10,000	
Customs	10,802	.....	.....	.....
Total	1,87,833	1,20,000	1,24,000	1,36,000	

2.—Assignments and Compensations—

Malikana	1,45,710	1,70,000	1,70,000	1,63,000	Estimate based on average actuals of last three years.
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3.—Land Revenue—

Charges of District Administration—					
Summary—					
General Establishment	28,00,806	29,51,000	28,08,000	20,67,000	The decrease in Revised is due to non-utilization of the grants for the reorganization of the Subordinate Executive Service and for the additional appointments of Deputy Magistrates. Budget includes a moiety of Rs. 2,82,000 for the above purposes, a moiety of Rs. 75,000 for pay of mularris and peons of Additional Deputy Magistrates.
Subdivisional Establishment	1,22,772	1,24,000	1,20,000	1,30,000	
Partition Establishment	—24,184	—2,000	.....	—2,000
Process-serving Establishment	1,98,000	2,00,800	1,98,000	2,03,000	
Record-room (or copy-making) Establishment	10,130	18,200	17,000	26,700	
Survey of Waste Lands (Establishment)	19,801	26,000	(—)17,000	26,300	The larger realization of survey fees have been taken in reduction of charges in 1904-1905.
Management of Private Estates under Act X of 1882	28,205	27,000	30,000	31,000	
Lump provision for increase of pay of Ministerial Establishment	.....	1,60,000	.....	1,11,000
Deduct probable savings	.....	50,000	.....	.....
Total charges of District Administration	31,60,080	34,55,000	31,61,000	35,05,000	
Charges on account of Land Revenue Collections	1,107	1,000	1,000	1,400	
Management of Government Estates—					
Collection of Revenue	3,03,886	3,41,000	3,72,000	3,09,000	The increase in the Revised Estimate is for larger expenditure under Establishment.
Outlay on improvements	2,27,481	3,22,000	2,68,000	3,72,000	
Deduct probable savings	.....	11,000	.....	.....
Total	6,21,367	6,55,000	6,40,000	7,41,000	
Survey and Settlement—					
Controlling office (survey)	9,320	78,600	The Revised Estimate includes larger expenditure on Midnapore surveys.
Other survey operations, including Bengal Drawing Office	1,09,840	1,29,214	1,81,000	.....
Minor settlement operations	17,112	40,000	40,000	40,000	
Other ditto	—1,16,046	1,30,786	1,20,000	1,47,127	
Reserve	.....	.....	.....	28,153
Total	61,127	3,00,000	3,41,000	2,01,000	
Land Records and Agriculture—					
Superintendence	50,082	54,000	54,000	50,000	Larger expenditure under Establishment explains the increase in 1904-1905.
District charges	44,358	37,000	46,000	43,000	
Total	1,01,000	91,000	1,02,000	93,000	
GRAND TOTAL	39,50,711	44,00,000	42,40,000	47,32,000	

6.—Stamps—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence—	Rs. 87,470	Rs. 91,904	Rs. 20,500	Rs.	Made Imperial with effect from 1st July 1904.
Presidency Executive Establishment	8,007	7,054	10,500	11,000	
District Establishment		99,758			
For rounding		758			
Total	95,477	99,000	31,000	11,000	
Charges for the sale of general stamps—					
Discount on sale of one-anna stamps	29,117	29,000	29,000	29,000	
Ditto on sale of bills-of-exchange or hundies	4,932	5,000	5,000	5,000	
Ditto other general stamps	1,80,404	1,73,000	1,72,000	1,72,000	
Total	2,09,448	2,06,000	2,06,000	2,06,000	
Charges on sale of court-fee stamps—					
Discount on sale of adhesive stamps	1,01,440	99,000	1,06,000	1,08,000	Increase in view of increase in receipts.
Ditto stamps for copies	8,216	9,000	9,000	9,000	
Re-establishment for sale of stamps	37	48	1,000	48	
For rounding		1,08,048		1,17,048	
Total	1,09,693	1,08,000	1,16,000	1,17,000	
Discount on plain paper	18,635	18,000	21,000	20,000	Estimate based on past actuals. Revised based on actuals of ten months.
Stamp-paper supplied from Central Stores	3,12,700	3,49,000	3,39,000	3,48,000	
Grand Total	7,39,898	7,80,000	7,12,000	7,00,000	
Provincial share	6,54,999	3,90,000	3,59,000	3,50,000	

7.—Excise—

Superintendence	74,666	79,000	76,000	87,000	The increase in the Revised is for larger payments of rewards.
Presidency Establishment—					
Calcutta Collectorate (office)	60,978	62,724	60,000	61,752	
Inspection and Prevention	19,025	16,542	17,000	17,242	
Allowances and Contingencies of ditto	19,885	18,755	29,000	20,380	The estimate includes Rs. 20,000 for strengthening the establishment employed in the districts of Orissa Division and Midnapore.
District Executive Establishment—					
Sadar Establishment	1,21,600	1,25,016	1,25,000	1,40,636	
Inspection and Prevention	2,31,848	2,29,236	2,32,000	2,32,398	
Allowances	1,41,070	1,38,300	1,33,000	1,34,000	Estimate includes larger grants for special contingencies according to local requirements.
Districts—					
Presidency Establishment	8,343	10,000	9,000	10,000	
District Establishment	1,83,073	1,45,000	1,39,000	1,51,000	
For rounding		+ 427		— 428	
Total	8,13,539	8,20,000	8,20,000	8,63,000	
Provincial share	4,06,779	3,59,000	3,59,000	3,78,000	

8.—Provincial Rates—

Collection of Rates and Cesses	3,16,611	3,24,000	3,27,000	3,24,000	Estimate based in actual requirements.
Valuation and Revaluation	1,40,706	1,08,000	1,11,000	1,32,000	
Total	4,55,316	4,32,000	4,38,000	4,56,000	The decrease in the Revised is due to smaller process-serving and contingent charges and savings in salaries and establishment.
Deduct—Proportion debitable to Local for cost of road-cess collection		2,23,000	3,18,000	3,16,000	
Deduct—Proportion debitable to Local for revaluation	3,09,759	1,13,000	74,000	63,000	
Deduct—3rd share of recoveries on account of collection of arrear cesses	47,338	54,000	56,000	50,000	
Deduct—Contribution for pension of the cess-collecting establishment	9,728	10,000	10,000	10,000	
Total	89,200	1,04,000	86,000	98,000	

9.—Customs—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget	
	2	3	4	5	6
Calcutta—	Rs.	Rs.	Rs.	Rs.	
Salaries	65,710	.....	.....	.....
Collector's Establishment	1,79,080	.....	.....	.....
Appraising	83,008	.....	.....	.....
Preventive	3,51,490	.....	.....	.....
Allowances	1,95,337	.....	.....	.....
Supplies and Services	25,100	.....	.....	.....
Contingencies	27,005	.....	.....	.....
Total Calcutta	9,39,236	.....	.....	.....
Balassore	6,785	.....	.....	.....
Chittagong	31,917	.....	.....	.....
Cuttack	7,301	.....	.....	.....
Dacca	713	.....	.....	.....
Puri	1,824	.....	.....	.....
GRAND TOTAL	9,77,774	.....	.....	.....	Made wholly Imperial from 1st April 1905.

10.—Assessed Taxes—

Calcutta Establishment	71,347	73,000	70,000	77,000	The decrease in the Revised is for smaller expenditure under Establishment. The estimate includes provision for a Deputy Collector and Examiner of mawari accounts.
District	1,13,331	91,000	90,000	81,000	
Total	1,84,678	1,64,000	1,60,000	1,68,000	In the estimate smaller provision has been made for Assessor's establishments in the mufassal.
Provincial share	92,339	41,000	40,000	39,000	

11.—Forests—

A.—Conservancy and Works.					
I.—Timber and other produce removed from the forests by Government agency	1,19,754	1,23,000	1,05,000	1,22,000	The decrease in the Revised is due to reduction of departmental works in several divisions.
II.—Timber and other produce removed from the forests by consumers or purchasers	65,843	70,800	70,000	76,000	
III.—Drift, wall-wood and confiscated forest produce	2,440	2,000	2,000	2,000	No purchase of elephant was necessary as budgetted for in 1904-1905. The estimate includes Rs. 5,500 for the purchase of a new steam-outlet for the Sunderbans Division.
VI.—Live-stock, stores, tools and plant	15,251	19,000	15,000	20,500	
VII.—Communications and buildings	85,074	89,400	92,000	91,000	Increase in the Revised is due to repairs of Chittagong Forest house and the building of a better house for gazetted assistants in the Sunderbans Division than was originally proposed. The estimate includes Rs. 18,500 for the construction of roads in Singhbhum Division and Rs. 7,500 for the construction of tanks in Angul Division.
VIII.—Organisation, improvement and extension of forests	71,338	94,000	60,000	91,500	The estimate includes Rs. 27,080 for forest surveys, Rs. 5,000 for delimitation and demarcation of new reserves in the Chittagong Division.
IX.—Miscellaneous	4,338	6,800	6,000	7,000	
Total A.—Conservancy and Works	3,63,468	4,04,000	3,50,000	4,10,000	
B.—Establishments.					
I.—Salaries	2,78,204	2,90,000	2,73,000	2,87,000	The decrease in the Revised is chiefly under Salaries and partly also under Subordinate Forest and Depot Establishments. The estimate provides for the full provincial scale.
II.—Travelling Allowances	46,697	49,000	47,000	50,000	
III.—Contingencies	15,138	16,000	14,000	17,000	
Total B.—Establishments	3,40,039	3,55,000	3,34,000	3,54,000	
GRAND TOTAL	7,03,508	7,61,000	6,84,000	7,64,000	
Provincial share	3,51,754	1,80,000	1,71,000	1,91,500	

12.—Registration—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence	Rs. 56,034	Rs. 54,000	Rs. 55,000	Rs. 56,000	Increase due to increased rate of pay of Personal Assistant for grade promotion.
District Charges—					
Calcutta	22,296	22,500	22,000	22,000	The estimate includes a lump provision of Rs. 20,000 for reorganisation of the department and Rs. 8,000 for cost of remitting money to head-quarters.
Special Sub-Registrars	2,17,292	2,30,000	2,21,000	2,22,500	
Rural Sub-Registrars	6,62,844	6,68,000	6,65,000	6,63,000	
Ex-officio Sub-Registrars	1,900	1,500	2,000	1,750	
Total	9,04,332	9,16,000	9,10,000	9,40,250	Revised based on the actuals of first ten months of 1904-1905.
For rounding ... ..	.....	.....	.....	250
GRAND TOTAL	9,04,332	9,16,000	9,10,000	9,40,500	
Provincial share	4,80,183	4,70,000	4,65,000	4,68,000	

13.—Interest on Ordinary Debt—

Interest on Provincial Advance and Loan Account...	1,98,719	2,23,000	1,99,000	2,23,000	Based on the estimated mean outstanding balance of loans carrying interest at 3½ per cent. per annum.
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15.—Post office—

District Post Charges	6,055	Made wholly Imperial from 1st April 1904.
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18.—General Administration—

Salary of Lieutenant-Governor	1,03,681	96,000	96,000	96,000	The Chief Commissioner of Central Provinces drew his pay and leave allowance from 1st March 1904 to 17th June 1904 in Calcutta.
Salary of Chief Commissioner and Exchange Compensation Allowance	4,400				
Staff and household of Lieutenant-Governor	72,789	75,000	87,000	89,000	The increase in the revised estimate is for additional grants for renewal of furniture for His Honour's residence. The budget includes a portion of the special grant which could not be utilized in 1904-1905, and also the grant for the purchase of curtains, etc.
Expenditure from contract allowance	87,454	40,000	40,000	40,000	The increase in the revised is chiefly due to the pay of officers on special duty. In the estimate a increased provision has been made for allowances with reference to the actuals of 1903-04.
Four Expenses	18,314	4,000	4,000	6,000	
Legislative Department	69,065	68,000	68,000	68,000	
Civil Secretariats	6,86,604	5,73,000	6,28,000	5,91,000	
Board of Revenue	2,08,476	3,01,000	3,07,000	3,12,000	The estimate includes increased provision for bill journey allowances and contingencies and also for grant to meet the charges for the removal of furniture and records to the new buildings.
Commissioners	6,46,630	6,49,000	6,98,000	6,51,000	The increase in the revised is due to the inclusion of the charges for the deputation of Mr. Savage on special duty in connection with police-chaukidari work.
Civil Offices of Account and Audit	48,641	50,000	47,000	49,000	Revised based on the actuals of first ten months of 1904-05.
Total	19,04,677	18,66,000	19,80,000	19,02,000	

19A.—Law and Justice—Courts of Law—

HEADS.	1902-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
High Court—					
Judges	Rs. 7,62,457	Rs. 7,64,000	Rs. 7,33,000	Rs. 7,64,000	Provision has been made for an Additional Judge for inspection work.
Original Side	2,55,234	2,61,000	2,59,000	2,66,000	Increase in the estimate is for revision of establishment and for lump provision for the revision of mental establishment.
Appellate Side	2,33,986	2,65,000	2,36,000	2,91,000	
Copypists' Establishment	62,591	63,000	63,000	55,000	Reduction is nominal and is due to the transfer of pay of copypists from this head to general establishment, appellate side.
Reporters	22,356	24,400	25,000	25,000	
Probable savings		13,84,000			
Total	12,96,084	13,24,000	13,31,000	13,99,000	
Law Officers—					
English Law Officers	92,574	1,60,000	90,000	98,700	Decrease due to no provision having been made for exchange compensation allowance.
Legal Remembrancer and High Court Pleaders	89,115	86,000	90,000	88,300	Larger provision has been made for fees to pleaders with reference to actuals.
Mufassal Establishment	1,80,908	1,74,000	1,97,000	1,94,000	
Total	3,60,597	3,60,000	3,63,000	3,61,000	The increase in the revised is due to larger payments of fees to pleaders in criminal cases.
Coroner's Court	7,989	8,000	8,000	8,000	
Presidency Magistrates—Calcutta Police Court	81,228	87,000	85,000	90,000	Increase in the budget is due to revision of establishment recently sanctioned.
Civil and Sessions Courts—					
District and Sessions Judges	12,70,047	12,93,275	12,94,000	12,84,336	The increase in the revised estimate is under salaries of Munsifs. The estimate includes provision for a larger number of officers and for larger establishment.
Subordinate Judges	6,17,951	6,38,683	6,19,000	6,32,144	
Mufassil Small Cause Court	27,003	28,788	26,000	23,238	
Munsifs	17,16,539	17,09,399	17,33,000	17,96,577	
Allowance	29,404	31,000	31,000	32,000	The increase in the revised is under diet and travelling expenses of witnesses and allowances to jurors and assessors. The estimate also includes larger provision for the same purposes and also for remuneration to copypists.
Supplies and Services	3,90,420	3,78,083	4,30,000	4,08,500	
Contingencies	1,64,893	1,60,792	1,60,000	1,69,704	
Process-serving Establishment	8,22,461	8,38,128	8,19,000	8,40,993	
Deduct—Probable savings		50,72,000		51,26,795	
Total	50,28,793	50,35,000	51,00,000	51,14,000	
Presidency Courts of Small Causes	1,69,782	1,73,000	1,68,000	1,69,000	
Criminal Courts—					
General Establishment	23,56,236	24,61,000	24,18,000	25,13,000	The decrease in the revised is chiefly due to savings under salaries. The estimate includes a provision for the reorganization of Deputy Magistrates and Sub-Deputy Collectors, for additional establishment under new Deputy Magistrates as explained under Land Revenue.
Subdivisional Establishment	1,28,771	1,24,000	1,25,000	1,30,000	
Process-serving Establishment	1,35,000	1,39,800	1,38,000	1,35,000	
Tributary Mahals, Outsets	1,487				
Deduct—Probable savings		37,45,000			
Total	26,12,144	26,70,000	26,76,000	27,78,000	
Pleadership Examination charges	11,687	12,000	12,000	12,000	
Retards	79,783	80,000	80,000	80,000	
Lump provision for increase of pay of ministerial establishment		2,50,000		1,64,000	
GRAND TOTAL	98,46,519	1,00,00,000	98,50,000	1,02,00,000	Revised based on actuals of ten months of 1904-1905.

19B.—Jails—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence	Rs. 55,508	Rs. 55,000	Rs. 55,000	Rs. 54,000	
Establishments— Superintendents and Jailors	2,47,050	2,50,000	2,46,000	2,60,000	The estimate includes provision for cost of raising the Barisal Jail to the status of a second-class Jail and to the appointment of a Medical Officer at Midnapore Jail. Increase due to higher grade Hospital Assistants being employed in District Jails.
Medical Establishment	44,353	38,000	38,000	40,000	
Clerical, Educational and Mechanical Establishments	1,618	1,000	1,000	400	
Warder Establishment	2,13,997	2,19,000	2,15,000	2,23,000	The estimate includes provision for raising the Barisal Jail to the status of a second-class Central Jail and to the appointment of additional warders at Dinapur and City Patna Sub-Jail.
Mental and other Establishments	13,214	14,000	14,000	14,000	
Dietary Charges	6,32,132	6,40,000	6,28,000	6,63,000	
Hospital Charges	72,785	80,000	88,000	88,000	
Clothing and Bedding of Prisoners	92,683	95,000	1,05,000	105,000	
Sanitation Charges	38,000	35,000	30,000	40,000	
Charges for moving prisoners	51,880	57,000	45,000	52,000	
Miscellaneous Services and Supplies	1,08,857	1,08,000	1,32,000	1,32,000	The estimate includes increased provision under Central Jails for the supply of electric current for lighting and for the introduction of khaki uniforms for warders.
Allowances	9,511	10,000	8,000	10,000	
Contingent Charges	43,953	44,000	44,000	47,600	
Extraordinary Charges for Live-stock and Tools and Plant	24,630	24,000	28,000	26,400	
Charges for Police Custody	14,423	14,000	14,000	16,000	
Total Jails	16,66,128	17,07,000	16,98,000	17,57,000	
Jail Manufactures	10,68,005	9,78,000	10,31,000	10,62,000	The increase in the revised is for larger expenditure on the purchase of raw materials.
Refunds ... ..	.....	1,000	1,000	1,000	
GRAND TOTAL	27,35,193	26,86,000	27,30,000	28,20,000	

20.—Police—

Presidency Police— Police Commissioner (Superintendence)	70,259	68,500	71,000	68,000	The decrease in the revised is chiefly due to the lump provision of Rs. 50,000 for additional police force not having been utilised. The estimates for next year do not include the lump provision, but include provision for ambulance allowance, allowance for registering motor cars and cycles, and for increased grants under supplies and services.
Calcutta Police	7,71,000	8,31,500	7,73,000	7,87,300	
River Police	9,439	10,000	10,000	9,700	
Salt Police	2,033	4,000	4,000	4,000	
Police Dead-house	1,200	1,000	1,000	1,000	
Refunds ... ..	.....	4,000	.....	.....
Total	8,60,926	9,17,000	8,60,000	8,70,000	
Municipal Police	50,632	49,000	52,000	52,000	The increase is due to the increased number of Sub-Inspectors and head-constables.
Superintendence	1,74,834	1,66,000	1,71,000	1,63,000	
District Police Force— Salaries	4,73,567	4,55,000	4,72,000	4,65,000	The increase is due to an additional appointment of an Assistant District Superintendent.
Police Force	31,64,925	32,19,000	32,56,000	31,97,500	
Training School for Sub-Inspectors	18,500	19,000	19,000	21,000	
Establishment	1,74,003	1,80,000	1,87,000	1,82,500	
Hospital charges	43,821	37,000	48,000	47,000	The increase in the estimate is due to increased grant for diet of patients and improvement of hospitals. It includes Rs. 6,000 for allowances to Assistant Surgeons and Civil Hospital Accounts for teaching the police the first aid to wounded. Estimate based on actuals.
Allowances	3,76,027	3,44,000	3,90,000	3,75,000	Estimate includes Rs. 45,000 for a new steam-launch for the proposed Superintendent, River Police, Rs. 2,000 for Athletic Clubs, Rs. 30,000 for rewards and an additional provision of Rs. 50,000 for petty construction and repairs for improvement of police buildings. The increase in the revised is for additional grants for petty construction and repairs, for purchase of furniture for police buildings and for the purchase of law books.
Supplies and Services	5,95,715	5,81,000	7,04,000	5,87,000	
Contingencies	1,60,424	3,16,000	1,04,000	2,93,000	
Other Police	41,920	42,000	30,000	35,000	
Deduct—Probable saving ... ..	.....	.....	.....	(—) 6,000	
Total	50,54,581	49,93,000	52,79,000	51,47,000	
Village Police	47,176	52,000	52,000	52,000	

20.—Police—concluded.

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Special Police—	Rs.	Rs.	Rs.	Rs.	
Sikkim State Police ... ..	...	...	4,000	...	The decrease in the revised is due to savings under ordnance stores. The decrease in the revised is under supplies and services. The decrease in the revised is partly under police force and partly under allowance.
Bengal Military Police	83,796	85,000	67,000	95,000	
Frontier Police, Chittagong	49,010	40,000	38,000	40,000	
Ditto Angul	31,648	36,000	31,000	38,600	
Upper Burma Police Depot	4,648	5,000	6,000	5,000	
South Lushai Police	3,248	...	1,000	...	
Total ...	1,71,340	1,66,000	1,47,000	1,68,000	
Railway Police—					
East Indian Railway Police	57,121	60,000	56,000	65,000	The increase in the estimate is for increased force and additional grant for watch and ward and consequent increase in the grant for rents, rates and taxes.
Eastern System Railway Police	92,760	1,00,000	96,000	1,00,500	The decrease in the revised is under police force and supplies and services.
Assam-Bengal Railway Police	4,293	6,000	5,000	6,000	The estimate includes provision for increase in the number of chaukidars. The estimate includes provision for increased force and larger grant for watch and ward chaukidars.
Bengal and North-Western and Tirhut State Railway Police	11,638	12,000	12,000	15,000	
Bengal-Nagpur Railway Police	10,574	12,500	11,000	16,000	
Bengal Central Railway Police	3,543	4,500	4,000	4,500	
Total ...	1,86,939	1,96,000	1,88,000	2,07,000	
Lump provision for Police reorganization ... ..	...	...	...	12,00,000	Special assignment made by the Government of India.
Cattle-pounds	783	1,000	1,000	1,000	Estimate based on actuals.
Islands	28,833	10,000	16,000	30,000	
GRAND TOTAL ...	65,71,035	66,60,000	67,60,000	78,90,000	Revised based on actuals of ten months of the year.

21.—Marine—

Salaries and allowances of officers and men afloat ...	65,101	69,200	66,000	70,000	Estimate includes Rs. 31,400 for the steamer <i>Fraser</i> against Rs. 13,500 for the pilot-vessel <i>Narguli</i> , for which no provision has been made.
Victualling of officers and men afloat	22,037	23,200	23,000	30,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	1,06,114	1,12,000	80,000	1,06,700	Estimate includes Rs. 29,000 for the new vessel <i>Fraser</i> against decrease under pilot-vessels.
Purchase and hire of ships and vessels	12,826	6,80,000	7,08,000	63,000	Budget includes Rs. 45,000 for the payment of delivery charges of the new vessel and Rs. 20,000 for towage, etc.
Pilotage and pilot establishments	7,05,428	6,81,400	7,30,000	6,87,000	The increase in the revised estimate is under earnings and allowances of pilots.
Marine establishments	89,416	89,800	91,000	1,01,000	Revised is based on ten months' actuals plus the cost of the new pilot cruiser, for which a provision of Rs. 6,75,000 was originally made, but for which an additional sum of Rs. 16,000 will be required in the current year.
Subsidies to steam-boat companies	23,572	24,500	23,000	23,000	
Miscellaneous	33,529	31,000	30,000	31,100	
State Yacht establishments	5,058	6,000	5,000	6,300	
Islands	504	3,000	15,000	1,000	
Total ...	10,64,645	17,40,000	18,00,000	11,23,000	

22.—Education—

HEADS	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Direction	89,870	87,400	90,000	89,000	The increase is under Estab- lishment.
Inspection— Inspector of European Schools	16,334	16,700	14,000	14,400	The decrease is due to the appointment of an Inspector on lower pay.
Inspectors of other schools	2,96,383	2,48,300	3,24,000	3,27,600	The decrease is due to change of incumbents and to smaller grants under allowances with reference to actuals.
Total	3,41,717	3,62,000	3,38,000	3,42,000	
Government Colleges, General— English Colleges— Arts Colleges	3,73,833	3,98,600	4,07,000	4,53,000	The increase in the revised estimate is partly under Salaries and partly under Es- tablishment and contingen- cies. The increase in the esti- mate is partly for additional Professors and partly for provision for teaching com- mercial correspondence in the Presidency College and for teaching Sanitary Science and for a provision of Rs. 4,000 for a liquid air machine for the Presidency College.
Eden Hindu Hostel	29,667	32,500	31,000	29,075	
Bethune College	37,409	38,000	36,000	38,600	
Oriental Colleges— Sanskrit College	26,220	37,000	37,000	40,000	The increase is for promotion of professors and masters.
Calcutta Madrasa	50,209	54,500	54,000	54,000	
Millett Madrasa Hostel	4,043	4,500	4,000	4,874	
Expenditure on petty construction and repairs...	21	.....	14,000	14,000	Provision made for grant to- wards the hostel of the Midnapore College.
Provision for the extension of Ravenshaw College .....	.....	40,665	.....	.....
Expenditure on furniture and apparatus	18,519	21,500	6,000	21,500	
Deduct—For rounding .....	.....	6,25,265	.....	6,59,846	
Total	5,48,984	6,25,000	5,90,000	6,59,000	
Government Colleges, Professional— Law Colleges	9,721	9,400	9,600	9,600	
Civil Engineering College, Sibpur, Howrah	2,61,321	2,18,000	2,00,000	2,32,000	The decrease in the revised is chiefly due to savings under salaries and Establishment.
Expenditure on furniture and apparatus .....	.....	6,000	2,400	6,000	
Deduct—For rounding .....	.....	.....	.....	2,37,600	
Total	2,71,042	2,34,000	2,12,000	2,37,000	
Government Schools, General	7,90,114	7,10,000	7,00,000	7,31,000	The decrease in the revised is due partly to the non-utiliza- tion of the provision for open- ing B and C classes in certain schools, for training colleges for teachers and for a female school, and partly for smaller expenditure on petty con- struction and repairs. The increase in the budget is due to a provision of Rs. 8,000 for agricultural gardens, larger grants for opening B and C classes in certain high schools, for salaries of college schools and Victoria Boarding School (Boys) at Kurseong, for large grants for the Girls' School, Kur- seong, and for rewards to gurus in Circle schools.

22.—Education—conold.

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Government Schools, Special	Rs. 2,41,923	Rs. 4,42,000	Rs. 3,32,000	Rs. 5,13,000	The decrease in the revised is due to non-utilization of the grants for additional establishment for raising the status of the Dacca Survey School to the status of the Behar School of Engineering, for workshops of the Dacca Survey and Behar School of Engineering, for continuation schools, for starting training colleges at Hooghly and Dacca, for training institutions for primary school teachers, for agricultural training in Hazaribagh Reformatory School and for weaving looms for Alipora Reformatory School. The increase in the budget is due to larger grants for starting training colleges at Hooghly and Dacca, for training institutions for primary school teachers, for stipends to pupil teachers in normal schools, for the working of the weaving department in Reformatory School, Alipora, for the appointment of a foreman instructor for the Dacca Survey School, for grant to fit up the Behar School of Engineering with electric plant, for the grant for sanana education by central gathering, for training institutions for girls, and for house-to-house visitation by female teachers.
Grants-in-aid	4,06,638	7,45,000	5,18,000	5,20,000	Larger expenditure for grants-in-aid towards buildings accounts for the increase in the revised estimates. The budget includes larger grants for buildings, grant for lace-making, wool-dyeing and weaving industry in the Government Estate of Kalimpong and grant to Jewish Girls' School.
Scholarships	1,94,605	2,02,000	1,91,000	2,10,000	The budget includes special scholarships for Nizamut boys, mining scholarships, larger grants for scholarships to industrial students to Europe.
Miscellaneous	1,21,069	66,600	60,000	1,56,000	The budget includes Rs. 67,500 for rent of buildings for hostels and boarding-houses, Calcutta.
Lump provision for University Education	.....	.....	2,00,000	.....	Special assignment made by the Government of India.
Lump provision for expenditure on Primary Education	.....	.....	.....	10,00,000	
Refunds	7,155	5,000	1,000	5,000	
GRAND TOTAL	34,41,832	35,19,000	35,62,000	47,69,000	

24.—Medical—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Medical Establishment—	Rs.	Rs.	Rs.	Rs.	
Superintendence	78,061	80,500	80,000	87,500	The budget provides for grant of savings of contract contingencies.
District Medical Establishment	6,24,639	7,17,000	7,37,000	7,02,000	The decrease in the estimate is for a provision of Rs. 97,000 for increase of pay of Indian Medical Service officers against Rs. 1,20,000 in 1904-1905.
Reserve Medical Officers and Subordinates	23,319	20,000	19,000	20,000	
Total	7,26,319	8,17,500	8,36,000	8,09,500	
Hospitals and Dispensaries—					
Presidency Hospitals and Dispensaries—					
Medical College Hospital	1,59,306	1,57,000	1,36,000	1,51,000	The decrease is under Supplies and Services for less expenditure under Diet of patients.
General Hospital	1,85,423	2,43,000	2,10,000	2,15,300	The decrease in both the years is under Supplies, for smaller expenditure on account of the maintenance of electric plant and for the charge for refrigerating apparatus being debited to the Public Works Department.
Campbell Hospital	61,293	94,000	88,000	88,000	The decrease is due to no separate provision being made for clothing, as it was included under Contract Contingencies.
Albert Victor Asylum for Lepers	18,147	23,500	17,000	21,100	Saving under Diet of patients anticipated both in 1904-1905 and 1905-1906.
Mufassal Hospitals and Dispensaries	67,005	73,000	69,000	70,000	There have been savings under Allowances in 1904-1905.
Grants to Mufassal Hospitals and Dispensaries	63,163	70,000	1,12,000	90,500	The increase in the revised is for additional grants sanctioned for the construction of hospital buildings at Bankipore and Bhagulpore and for annual grant for the maintenance of the former hospital. The estimate includes a provision of Rs. 13,900 for grants to Leper Asylums.
Deduct—Probable savings				6,35,000 8,000	
Total	5,74,109	6,59,500	6,30,000	6,27,900	
Sanitation and Vaccination	1,86,813	1,95,000	1,08,000	2,13,000	Budget includes Rs. 17,000 for the reorganization of the Vaccination Department, including rewards. Provision has also been made for increase under temporary establishment and for larger grants for fees for the inspection of vessels.
Grants for Medical purposes—					
Microscopical experiments in jails	40,263	88,000	50,000	70,000	
Expenses during the prevalence of plague	1,529	3,000	1,000	2,000	
Expenses during the prevalence of epidemics	5,408	5,000	5,000	5,000	
Expenses in connection with cholera inoculation		3,600		5,000	
Value of medical stores	9,104	4,000	16,000	4,000	
Grant to Leper Asylum, Purulia					
Exchange compensation allowances	139				
Total	70,745	1,01,500	72,000	86,000	
Medical Schools and Colleges—					
Medical College	2,63,547	1,80,000	1,74,000	1,91,000	The decrease in the revised is for savings under Salaries, while the increase in the estimate is for the additional provision for the Pathological and Physiological Departments.
Medical Schools	1,36,487	1,44,000	1,38,000	1,41,600	The decrease in the revised is for savings under Supplies and Services.
Total	4,02,034	3,24,000	3,12,000	3,32,600	
Lunatic Asylums	1,23,460	1,40,000	1,26,000	1,43,500	The decrease in the revised is for savings under Salaries and Contingencies, while the increase in the budget is for rates and taxes of buildings and Lunatic Asylums.
Special Hospital	10,667	13,000	9,000	13,500	The decrease in the revised is for savings under Diet and clothing of patients.
Chemical Examiner	48,102	48,500	49,000	50,000	
Refund	1,143	1,000	3,000	1,000	
GRAND TOTAL	91,48,271	23,00,000	22,25,000	22,75,000	The revised is based on the actuals of the first ten months of 1904-1905.

25.—Political—

HEADS.	1903-1904.	1904-1905.		1905-1906.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Entertainment of Envoys and Chiefs	Rs. 1,430	Rs. 2,000	Rs. 6,000	Rs. 1,500	The increase in the revised is due to the supply of rations to the convey of the Bhutan Government who came to Buxa to receive the annual subsidy.
Durbar presents and allowances to Vakils, etc. ...	10,730	17,600	10,000	11,500	Estimate based on actuals.
Miscellaneous	7,085	3,500	3,000	8,000	
For rounding		23,100	100		
Total	19,314	23,000	19,000	23,000	The revised is based on ten months' actuals.

26.—Scientific and other Minor Departments—

Provincial Museums	210	.....	.....	.....
Preservation and translation of ancient manuscripts ... ..	.....	.....	6,000	6,200	The charge has been provincialized from 1st April 1904.
Veterinary and Stallion Charges	79,714	1,02,000	86,000	1,86,000	The decrease in the revised is due to non-utilisation of the grant for the introduction of the glanders and Farcy Act into Calcutta and to savings under establishment and allowances and supplies and services. The estimate includes a larger grant for establishment, supplies and services and office expenses and also a lump provision of Rs. 60,000 for the development of the Belgachia Institution.
Register of Co-operative Credit Societies	141	500	6,000	35,000	
Imperial Institute	8,000	8,000	8,000	8,000	
Donations to Scientific Societies	1,02,726	91,000	80,000	1,86,300	The estimate includes Rs. 6,000 for Experimental Farm at Outback, Rs. 5,000 for Cotton Cultivation, Rs. 50,000 for Indigo experiments, Rs. 6,000 for Bengal Provincial Agricultural Association, Rs. 8,000 for cattle-breeding farms and Rs. 15,000 for the pay and establishment for the Deputy Director of Land Records and Agriculture.
Experimental Cultivation					
Cinchona Plantation	2,14,460	1,98,000	2,03,000	2,32,000	The increase in the revised is due chiefly to larger laboratory and manufacturing charges and larger expenditure on the purchase of Cinchona bark and under establishment. The estimates include Rs. 40,000 for the enlargement of the Cinchona Factory.
Public Exhibitions and Fairs	3,112	3,000	3,000	3,500	
Botanical and other Public Gardens	1,40,401	1,28,000	1,73,000	1,93,500	The increase in the revised is for larger expenses of the Herbarium. The estimate includes Rs. 8,000 for new cabinets.
Emigration	20,740	26,000	24,000	26,000	
Inspector of Factories	20,471	28,200	27,000	33,000	Budget includes provision for increase of pay of the Inspector of Factories and the appointment of an Additional Assistant Inspector.
Census	1,149	1,500	1,000	1,500	
Gazetteer and Statistical Memoirs	47,870	47,000	28,000	47,000	
Registration of Railway Traffic	5,582	8,500	9,000	8,500	
Registration of River-borne Traffic	4,318	5,400	4,000	5,000	
Provincial Statistics	16,280	22,000	21,000	18,000	
Examinations	8,317	4,500	5,100	4,500	
Bacteriology	8,470	9,000	8,000	10,000	
Inspector of Mines	2,730	.....	500	.....	The charge is adjusted in the India Books.
Miscellaneous	512	200	.....	500	
Refunds					
Total	7,00,871	6,80,000	7,04,000	9,40,000	

27.—Superannuation—

Superannuation and retired allowances	26,37,027	26,00,000	26,50,000	27,57,000	Increased provision made to meet the annual growth of expenditure.
Compassionate allowances	14,290	15,000	15,000	16,000	Estimates based on actuals.
Gratuities	11,474	10,000	10,000	11,000	
Mutual Department Pensions	28,862	32,000	29,000	31,000	Estimate based on the average of last three years.
Refunds	2,723	.....	.....	.....
Total	26,84,376	26,57,000	27,04,000	28,15,000	The revised based on actuals of ten months of 1904-05.

30.—Stationery and Printing—

HEAD.	1903-1904.	1904-1905.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Stationery Office at the Presidency	1,90,560	2,19,500	89,000	65,000	The charges of the Stationery Branch have been made Imperial from 1st July 1904. The estimate represents charges for Form Branch.
Ditto purchased in the country	57,680	63,500	55,000	62,000	
Government Presses	3,76,074	4,08,000	3,73,000	4,12,000	The decrease in the revised is for smaller expenditure under supplies and services and contingencies of the Bengal Secretariat Press and establishment and contingencies of Jail Press. The increase in the budget is for increased grant for cost of stores from England for the Jail Press.
Printing at Private Presses	1,109	1,000	1,000	1,000	
Stationery supplied from Central Stores	6,11,652	7,00,000	6,57,000	6,80,000	
Refunds	1,79	1,000	1,000	2,000	
Total	12,48,046	13,83,000	11,76,000	13,23,000	Revised based on actuals of first ten months of 1904-1905.

32.—Miscellaneous—

Travelling allowances to officers attending examinations	4,884	4,000	5,000	5,000	
Subscription to periodicals	(—) 27,561	8,000	8,000	5,000	
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee	7,528	9,000	12,000	11,000	Provision made for local requirements.
Cost of books and publications	600	1,000	10,000	1,000	The revised estimate includes Rs. 15,000 to the Young Women's Christian Association, Rs. 5,000 to Calcutta Orphanage for Hindus, and Rs. 32,000 to District Orphan Asylum for construction of buildings.
Donations for charitable purposes	1,20,801	1,22,000	1,74,000	1,23,000	
Charges on account of European vagrants	4,218	7,000	4,000	7,000	
Rewards for destruction of wild animals	7,103	8,000	7,000	8,000	
Retty establishments	63,224	88,000	60,000	47,000	The increase in the revised is for larger expenditure under supplies and services, and contingencies of Circuit House and on Khedda establishment.
Special Commissions of Enquiry	9,258	20,000	5,000	44,000	Estimate includes Rs. 25,000 for Mr. Savage's deputation to village chaukidari work and Rs. 4,000 for the selection and destruction of records.
Irrecoverable temporary loans written off	1,05,637	6,000	10,000	14,000	Estimates based on average actuals of the last three years excluding special items. The increase in actuals in 1903-04 was due to remission of the Gekko loan.
Rents, Rates, and Taxes	30,739	34,000	31,000	33,000	
Contributions	1,010	4,000	5,000	4,000	
Miscellaneous and unforeseen charges	2,488	8,000	2,000	6,000	Estimates based on the average actuals of the last three years, excluding special items.
Miscellaneous refunds	7,123	9,000	14,000	8,000	
Coronation celebration charges	—39	.....	.....	.....	Revised based on actuals of the first ten months of 1904-05.
Total Provincial	3,43,046	2,72,000	3,44,000	3,14,000	

40.—Railway Revenue Account—Subsidized Company's land.

Land charges of the Bengal Provincial Railway	6,311	3,000	4,000	
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42.—Irrigation—Major Works—(Working Expenses)—

Orissa Canals	8,57,537	4,01,000	3,40,000	3,48,000	
Midnapore Canal	1,41,062	1,57,000	1,40,000	1,00,000	
Hijili Tidal Canals	28,405	30,000	40,000	29,000	
Sone Canals	4,94,357	6,98,000	5,00,000	5,61,000	
Total	10,17,041	11,76,000	10,30,000	11,04,000	Revised based on the actual expenditure of nine months of 1904-05, while the estimate is based on local requirements. It includes Rs. 6,38,700 for establishment and Rs. 60,000 for tools and plant against Rs. 6,41,000 and Rs. 65,000, respectively, in the estimate for 1904-05.

42.—Irrigation—Major Works—(Interest on Debt)—

Interest	24,52,568	24,52,000	24,52,000	24,52,000	
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43.—Minor Works and Navigation—

HEADS.	1903-1904.		1904-1905.		1905-1906.	REMARKS.	
	Actuals.	Sanctioned estimate.	Revised.	Budget.			
1	2	3	4	5	6		
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
IRRIGATION AND NAVIGATION WORKS.							
Works for which Capital and Revenue Accounts are kept.							
CAPITAL.							
Works in Progress.							
Midnapore Canal	961		6,590	12,000	This is for constructing permanent outlets and other improvements for the control of irrigation from the canal. This is for Dudhai canal, distributaries and permanent outlets.		
Orissa Canals	40,754	17,000	33,540	41,000			
Sone Canals	11,334		3,000	10,000			
Damodar	1,300						
Baran Canals	2,500		1,120				
Calcutta and Eastern Canals	4,34,580	1,55,000	1,18,816	2,24,000	This estimate includes Rs. 1,44,000 for the canal between Dhappa and Bamanghatta, Rs. 50,000 for Madaripur dhul route and Rs. 10,000 for constructing sheds in the new cut canal. The revised estimate provides only for the dhul route.		
Total Capital	5,78,936	1,72,000	2,63,686	2,87,000			
REVENUE.							
Orissa Coast Canal	63,206	50,000	46,090	58,000			
Baran Canals	4,336	4,000	2,200	3,500			
Calcutta and Eastern Canals	3,63,128	3,77,000	3,44,785	2,97,000			
Total Revenue	3,90,670	3,31,000	3,93,075	3,58,000			
Total Works for which Capital and Revenue accounts are kept	9,69,606	5,03,000	6,56,761	6,45,000			
Works for which only Revenue Accounts are kept.							
WORKS IN PROGRESS.							
Vadia Rivers	96,470	1,05,500	1,15,775	1,15,000			
Jaighatta and Baki Khals	517	1,200	6,583	1,000			
Total Works for which only Revenue accounts are kept	96,987	1,06,700	1,22,357	1,16,000			
Works for which neither Capital nor Revenue Accounts are kept.							
WORKS IN PROGRESS.							
Edon Canal	48,823	90,800	35,517	39,000			
Tour or Midnapore Canal	12,432		10,916	4,000			
Improvement Navigable channels—							
Ganges river	56,557		46,449	46,000			
Sugarcane irrigation by pumping at Otter	457		10,600				
Total Works for which neither Capital nor Revenue accounts are kept	1,18,369	90,800	1,05,482	89,000			
Total Irrigation and Navigation Works	11,32,886	6,90,000	8,65,000	8,51,000			
AGRICULTURAL AND DRAINAGE WORKS.							
Works for which neither Capital nor Revenue Accounts are kept.							
WORKS IN PROGRESS.							
Government embankments and works for the improvement of Government and escheated estates	5,00,837	6,91,000	9,30,000	11,53,000	The budget includes Government contribution of Rs. 3,75,000 for the Magrabas drainage scheme. The revised estimate, includes Rs. 1,25,000 for the same purpose.		
Midnapore takari embankments under contract	36,186						
Gandak takari embankments under contract	78,831						
Works in charge of Civil Officers	25,446						
Total Agricultural	6,39,302	6,91,000	9,30,000	11,53,000			
Total in charge of the Public Works Department	17,62,188	13,81,000	18,16,000	20,04,000			
IN CHARGE OF CIVIL OFFICERS.							
Embankments under the contract system—							
Establishments	1,425	1,463	5,000	1,451			
Salaries and Contingencies	47	143		48			
Maintenance charges of the Howrah and Rajpur drainages	4,069	3,376		3,276			
Refunds	18						
Add—For rounding		124		224			
Total in charge of the Civil Department	5,549	5,000	5,000	4,000			
GRAND TOTAL	17,67,737	13,86,000	18,20,500	20,08,000			

45.—Civil Works—

HEADS.	1903-1904.		1904-1905.		1905-1906.	REMARKS.
	Actuals.		Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6	7
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.						
<i>Original Works.</i>						
Civil Buildings ... { In progress ...	45,32,301	12,84,000	30,41,000	13,73,990		
... { Not commenced ...		7,50,800		14,36,500		
Communications ... { In progress ...	2,79,636	2,84,700	2,77,000	3,50,000		
... { Not commenced ...		35,000		20,000		
Miscellaneous Public Im- { In progress ...	96,788	5,000	15,000	25,000		
provements. ... { Not commenced ...		10,000				
Total ...	49,02,725	24,85,000	33,33,000	31,25,000		
<i>Repairs.</i>						
Civil Buildings ...	5,80,880	5,70,000	5,75,000	5,45,000		
Communications ...	9,98,719	9,23,000	8,07,000	8,58,000		
Miscellaneous Public Improvements ...	64,693	1,07,000	1,07,000	1,07,000		
Total ...	16,43,893	16,00,000	15,89,000	15,08,000		
Establishment ...	9,34,677	8,51,781	9,38,000	9,77,890		
Tools and Plant ...	47,101	33,219	33,000	37,110		
Stock and Suspense ...	—39,230		88,000			
Total in charge of Public Works Department ...	74,39,075	40,70,000	50,39,000	56,48,000		
IN CHARGE OF THE CIVIL DEPARTMENT.						
Ferry charges ...	7,201	8,000	37,000	8,350		
" refunds ...	30,871	37,000		29,000		
Staging bungalows ...	10,393	12,700	18,000	12,945		
Encamping grounds ...	232	1,300		1,188		
Contributions in aid of Excluded Local Funds and Municipalities ...	1,19,408	2,40,000	1,60,000	6,60,000		The decrease in revised is due chiefly to the non-utilization of the special provision made for grants to Calcutta Corporation and Nadia Municipality and other purposes. The increase in the budget is for additional provision for special grants for hospitals, water-works and drainage in municipal areas.
Improvements in the Port of Chittagong ...			75,000	4,31,000		
Reserve for Police and Jail buildings and other purposes ...		12,50,000		14,51,000		The absence of any provision in the revised is due to the re-adjustment of the grant under appropriate heads.
Deduct for rounding ...				—454		
Total in charge of Civil Department ...	1,66,189	15,50,000	2,66,000	25,82,000		
GRAND TOTAL ...	76,05,263	56,20,000	53,34,000	58,30,000		

Contributions from Provincial to Local.

[The figures are in thousands.]

HEADS.	ACTUALS, 1903-1904.		1904-1905.				BUDGET, 1905-1906.		REMARKS.
			BUDGET.		REVISED.				
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	
1	2	3	4	5	6	7	8	9	10
Land Revenue	Rs. ...	Rs. 26	...	Rs. 16	...	Rs. 28	...	Rs. 20	Revised includes larger grants for improvements in the Southal Parganas.
Provincial Rates ... ..	...	...	...	Rs. 1	...	Rs. 1	...	Rs. 1	
Post-office ... ..	...	...	...	Rs. 1	...	Rs. 1	...	Rs. 1	
General Administration...	...	12	...	Rs. 12	...	Rs. 12	...	Rs. 12	
Police	4,33	24	4,33	Rs. 24	4,33	26	4,33	24	
Education	27	16,68	27	Rs. 16,61	27	16,68	27	16,64	
Medical ... ..	...	4	...	Rs. 9	...	Rs. 7	...	Rs. 7	
Scientific and other Minor Departments ... ..	...	6	...	Rs. 18	...	Rs. 10	...	Rs. 10	
Stationery and Printing Civil Works ... ..	...	15	...	Rs. 18	...	Rs. 18	...	Rs. 18	
	2,94	9,71	2,94	Rs. 5,25	2,94	3,60	2,94	23,07	The budget includes the additional grant of 12½ lakhs sanctioned by the Government of India.
Miscellaneous ... ..	...	10	...	Rs. 3	...	Rs. 10	...	Rs. 3	
Total	7,54	27,40	7,54	Rs. 23,83	7,54	21,41	7,54	40,67	
Net		19,86		Rs. 16,29		Rs. 19,87		Rs. 33,13	

The Council was then adjourned to Friday, the 31st March, 1905.

CALCUTTA ;
The 28th March, 1905.

L. C. ADAMI,
Offg. Secretary to the Bengal Council.



The Calcutta Gazette.

WEDNESDAY, APRIL 5, 1905.

PART IVA.

Proceedings of the Bengal Legislative Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

Abstract of the Proceedings of the Council of the Lieutenant-Governor of Bengal, assembled under the provisions of the Indian Councils Acts, 1861 and 1892.

The Council met in the Council Chamber on Friday, the 31st March, 1905, at 11 A.M.

Present:

The Hon'ble SIR ANDREW FRASER, K.C.S.I., Lieutenant-Governor of Bengal, *presiding.*

The Hon'ble MR. L. HARE, C.I.E.

The Hon'ble MR. K. G. GUPTA.

The Hon'ble MR. B. L. GUPTA.

The Hon'ble MR. E. W. COLLIN.

The Hon'ble MR. R. W. CARLYLE, C.I.E.

The Hon'ble MR. W. A. INGLIS.

The Hon'ble MR. L. P. SHIRREE.

The Hon'ble MR. H. W. C. CARNDUFF, C.I.E.

The Hon'ble MR. R. T. GREER, C.S.I.

The Hon'ble BABU KALI PADA GHOSH, M.A., B.L.

The Hon'ble BABU BHUPENDRA NATH BASU, M.A., B.L.

The Hon'ble BABU SALIGRAM SINGH.

The Hon'ble MR. C. F. LARMOUR.

The Hon'ble MR. A. A. APCAR.

The Hon'ble BABU AMBIKA CHARAN MAZUMDAR.

The Hon'ble MR. J. CHAUDHURI, M.A.

The Hon'ble ASIF KADE SAIYID WASIF ALI MIRZA of Murshidabad.

The Hon'ble RAJA BAN BEHARI KAPUR, C.S.I.

QUESTIONS AND ANSWERS.

THE MANICKNAGAR GHÂT ROAD.

The Hon'ble BABU BHUPENDRA NATH BASU said:—

(a) With reference to the replies given to Questions V (3) and (6) at the Meeting of this Council held on 17th December, 1904, will the Government be pleased to lay on the table the orders of Sir John Woodburn's Government rescinding the resolution of the Municipal Commissioners of Bhadreswar making over the Manicknagar Ghât Road to Messrs. Thomas Duff & Co. in February, 1900, and also the opinion of the Legal Advisers to the Government in the matter?

(b) Will the Government be pleased to state if Messrs. Thomas Duff & Co., in their letter dated the 4th December, 1903, to the Government, proposed that either of the two alternative roads, *e.g.*, the Manicknagar Ghât Road or the Paikpara Ghât Road, will suit their purpose? Is it not a fact that the lands on both sides of both these roads belong to Messrs. Thomas Duff & Co.?

(c) In the Government Resolution dated the 17th September, 1904, paragraph 4, it is stated that, if the Manicknagar Ghât Road was not given up to Messrs. Thomas Duff & Co., the use of the road by the employes of the Company who have lands on both sides of the road would entirely destroy the privacy of the road and make it unsuitable for its present purpose of access to and from the river for bathing purposes. Would not the same inconvenience arise with regard to the Paikpara Road, which leads to the river and the land on both sides of which also belong to the Company?

(d) Is it not the fact that the people of Bhadreswar and its neighbourhood attach special importance to the Manicknagar Ghât Road, which leads to an ancient ghât held in great sanctity by the people and largely used by them, specially on Hindu bathing days and on occasions of other Hindu ceremonies?

The Hon'ble MR. SHERRES replied:—

"Sir,—The following are the replies to the questions asked by the Hon'ble Member:—

(a) A copy of the letter containing the orders of the late Sir John Woodburn has been laid on the table. The legal opinion referred to was given on an unofficial reference and forms part of a succession of office notes. It is not usual to lay such papers on the table, and the Lieutenant-Governor sees no reason to depart from the usual procedure in the present case.

(b) In the letter referred to Messrs. Duff & Co. said that the closing of one of these roads, preferably the Manicknagar Ghât Road, would enable the Company to lay out a more complete compound, but the offer which Messrs. Duff & Co. made related only to the Manicknagar Ghât Road.

(c) The answer to this question is in the affirmative.

(d) It is reported that people of Bhadreswar do not attach more importance to the Manicknagar Ghât than to the neighbouring ghâts known as Paikpara Ghât and Mukdam Baksh's Ghât which are equally used by the people on Hindu bathing days and on occasions of Hindu ceremonies. It is also said that no special importance attaches to the Manicknagar Ghât Road by the reason of the fact that it leads to Manicknagar Ghât."

LETTER REFERRED TO IN THE ABOVE ANSWER.

No. 60T.-M., dated Calcutta, the 30th April, 1900.

From—H. L. STEPHENSON, Esq., I.C.S., Under-Secretary to the Government of Bengal, Municipal Department,

To—The Commissioner of the Burdwan Division.

WITH reference to the correspondence ending with your letter No. 298M., dated the 10th—17th April, 1900, I am directed to say that, under section 63 of

the Bengal Municipal Act, 1884, Government confirms the order of the Magistrate of Hooghly, dated the 1st March, 1900, suspending as being in excess of their powers the execution of the resolution of the Commissioners of the Bhadreswar Municipality, passed at their special meeting held on the 11th February, 1900, with reference to the petition of Messrs. T. Duff & Co., regarding the diversion of the Manicknagar Ghât Road, and directs that the said orders continue in force without modification permanently.

THE CASE OF ARZOON KHAN.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

(a) Has the attention of the Government been drawn to a paragraph that appeared in the *Amrita Bazar Patrika*, dated 28th February, 1905, in which Mr. Carey, the District Magistrate of Hooghly, is said to have called for of his own accord the records of the case of one Arzoon Khan, an under-trial prisoner, from the Joint-Magistrate of Serampore, and decided the same himself and made the complainant, one Nassir, pay Rs. 18 for the expenses of the accused?

(b) Does the Government think the aforesaid action of the District Magistrate is justified?

The Hon'ble MR. CARNDUFF replied:—

"Sir: The facts appear to be these. Arzoon Khan was a youth who, having been induced to come to Hooghly from Peshawar by his former master, the person referred to as Nassir, desired to return and applied to Nassir for money to enable him to do so. The application was refused; and thereupon Arzoon stole the property of a third person, bought a railway ticket and went to Peshawar, whence he was brought back under arrest on a warrant issued at the instance of the owner of the property stolen. The District Magistrate ascertained these facts in the course of an official visit to the jail, withdrew the case, which he thought a particularly hard one, from the file of the Joint-Magistrate to his own, and, after convicting the accused, verbally directed, not the complainant, as the Hon'ble Member thinks, but Nassir, whom he regarded as responsible for all that had happened, to pay the accused's expenses home. This direction, which was not a judicial order and could not have been enforced, was promptly complied with.

"Under the law, a District Magistrate is competent to transfer, if he thinks fit, any case to his own file from that of a Subordinate Magistrate, and it is not for the Government to consider whether or not Mr. Carey exercised his discretion properly in this instance. For the rest, the Lieutenant-Governor thinks that Mr. Carey's action, though hardly discreet, was obviously prompted by the best of motives, and His Honour observes that the man Nassir apparently acquiesced in Mr. Carey's view of his duty to the boy."

THE CHANNEL THROUGH THE *Bil* BETWEEN THE MADHUMATI AND KUMAR RIVERS.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

Will the Government be pleased to lay on the table a report of the work done during the last five years, with the amount of money spent in each year, in connection with the opening of the *Bil* route between the *Madhumati* and the *Kumar* in the district of Faridpur, and state in how many years more the work is likely to be completed, and also whether it is intended to make the canal under construction navigable in all seasons of the year?

The Hon'ble MR. INGLIS replied:—

"Sir: Work was commenced on a channel through the *Bil* between the *Madhumati* and *Kumar* rivers in March, 1900. Each year since then the channel has been improved during the dry season. A little over eleven lakhs of rupees have been spent in all. The channel is now effective for steamers and boats at the season when the rivers are high. It is intended to deepen the

channel so that it may be effective throughout the year. This may probably take three years to carry out, as it is necessary to procure from England dredging plant of a special design."

THE MOHSIN FUNDS.

The Hon'ble BABU BHUPENDRA NATH BASU asked :—

(a) Will the Government be pleased to lay on the table a statement shewing the distribution of the Mohsin Funds under the following heads:—

(i) Allotments for Madrasa education (the expenditure of each Madrasa being shown separately).

(ii) Allotments for College education, including Collegiate schools.

(iii) Allotments for making up the short-fees allowed to the Muhammadan students in Government and private schools.

(iv) Allotments for salaries of the Persian teachers and the Arabic Professors employed in Government and private schools and colleges.

(b) Will the Government be pleased to frame rules prohibiting the indiscriminate award of the Mohsin Fund aids to Muhammadan students, rich or poor, meritorious or otherwise, and providing for a more judicious distribution, so that only deserving poor Moslem students may receive the benefit of the Fund?

The Hon'ble MR. CARNDUFF replied :—

"Sir,—I lay on the table a statement giving the information asked for by the Hon'ble Member.

"Allotments from the Fund are placed at the disposal of the Principals of Colleges, the Head Masters of Schools or the Secretaries of Associations managing Muhammadan educational institutions, as the case may be, and to these authorities is left the distribution of aid towards the education of deserving, but poor, Muhammadan youths. No instances of the injudicious application of the moneys so distributed have come to the notice of the Director of Public Instruction or the Government of Bengal."

Statement referred to in the above answer.

HEAD OF CHARGES.	BUDGET ESTIMATES FOR—		
	1902-1903.	1903-1904.	1904-1905.
	Rs.	Rs.	Rs.
(1) Allotments for Madrasahs—			
Managed by Government—			
(i) Hooghly Madrasah ...	5,068	5,408	5,408
(ii) Dacca " ...	13,898	14,438	16,250
(iii) Chittagong " ...	10,604	10,800	11,212
(iv) Rajshahi " ...	3,416	3,416	3,562
Total for Government Madrasahs ...	32,986(a)	34,062(b)	36,432(c)
Sylhet and other unaided Madrasahs...	2,200	2,238	2,018
(2) Allotments for college education, including collegiate schools (scholarships) ...	8,622	8,622	8,622
(3) Allotments for making up the short fees allowed to the Muhammadan students in Government and private schools* ...	13,350	13,250	10,150
(4) Allotments for salaries of the Persian Teachers and the Arabic Professors employed in Government and private schools and colleges ...	...	...	...
(5) Miscellaneous ...	200	...	...

(a) Exclusive of the increase made by Government of Rs. 90 for the pay of a teacher in Chittagong Madrasah.

(b) In sanctioning the budget, Government passed Rs. 32,000, including miscellaneous charges.

(c) Exclusive of the increase made by Government of Rs. 350 for Sitapur Madrasah and for miscellaneous charges.

* Short fees in Colleges—

	1902-03	1903-04	1904-05
Rs.	5,970	5,600	5,600

Short fees are no longer to be debited to the Mohsin Fund on account of Government Colleges in accordance with the orders of the Accountant-General, Bengal, No. 830T.-M., dated 5th December, 1878.

WAKF ESTATES.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

(a) Is the Government aware of a widespread feeling of dissatisfaction and uneasiness amongst the Muhammadans of Bengal, owing to the danger with which their religious, charitable and educational institutions have been threatened by the recent Privy Council and High Court rulings on the subject of *wakfs*?

(b) Is the Government aware that in many instances Mutwallees are treating *wakf* properties as personal properties to the great prejudice of *wakf* institutions, and that monies have been raised in a large number of cases on the security of *wakf* estates?

(c) Is the Government aware that numerous educational institutions, such as Madrassas and Mukhtabs, which were the principal means of imparting primary education to Muhammadan boys and were maintained out of the income of *wakf* estates, are now falling into decay or being abolished?

(d) In view of the circumstances above referred to, and having regard to the backward condition of education amongst the Muhammadans and the solicitude which the Government has always been pleased to show towards the Muhammadan community in matters of Education, will the Government be pleased to appoint a Committee, consisting of a European President and two Muhammadan members, for the purpose of making the following inquiries, *viz.*—

- (i) to ascertain the extent to which the recent rulings of the Privy Council and the High Court have affected Muhammadan educational institutions;
- (ii) to ascertain what funds are still available for these institutions;
- (iii) to consider whether a special officer of the Education Department should not be deputed to inspect and supervise the Madrassas and Mukhtabs now being maintained out of what are unquestionably *wakf* funds and not falling within the scope of the rulings above referred to; and
- (iv) to consider if any special legislation is necessary to protect and preserve such funds and carry out the objects of the original endowments.

The Hon'ble MR. CARNDUFF replied:—

"Sir,—In 1894, and again in 1899, the Government was approached by the Central Muhammadan Association on the subject of the judicial rulings referred to by the Hon'ble Member. On each occasion the memorial submitted was considered by both the Government of India and the Government of Bengal, and on the second the Association was informed that a proposal for the settlement in perpetuity of Muhammadan property under the name of *wakf* could not be favourably entertained. The highest judicial authority, namely, the Privy Council, has held that Muhammadan law itself does not countenance the extension of the doctrine of *wakf* so as to admit of the creation of such perpetuities; and an alteration of the law which would enable every Muhammadan to settle his property in the manner proposed would be contrary to the general policy of the Government and, in the opinion of the Government, unsuited to the conditions of the country. The Settled Estates Act, which was passed by this Council two years ago, goes as far in the direction of providing for family settlements as is thought safe.

"By the receipt of the two memorials mentioned above the Government of Bengal has been made aware that it is contended among Muhammadans that the decisions of the High Court and the Privy Council are not in consonance with the Muhammadan law. But the Lieutenant-Governor has perceived no other indication of the existence of the widespread feeling of dissatisfaction and uneasiness, or of the disastrous consequences, alluded to by the Hon'ble Member; and, in the circumstances, His Honour is not prepared to take any such action as is now suggested."

SUB-DEPUTY COLLECTORS.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

Will the Government be pleased to state what has been done to improve the prospects of Sub-Deputy Collectors for whom a sum of Rs. 70,000 was provided for in the Budget for the current official year?

The Hon'ble MR. CARLYLE replied:—

"Sir,—A letter was received this month from the Government of India sanctioning the following alterations in the Subordinate Civil Service:—

1. The total number of Sub-Deputy Collectors has been increased from 104 to 225.

2. The service has been graded so as to provide regular promotions from grade to grade.

3. A new grade, consisting of 11 appointments on Rs 250, has been created, which will enable Government to reward the services of Sub-Deputy Collectors who have worked satisfactorily, but who are not fit for promotion to the Provincial Service.

4. Sub-Deputy Collectors are to be allowed to count temporary services towards leave and pension from the date on which the three following conditions are fulfilled:—

- (1) Two years' continuous temporary service as Sub-Deputy Collector.
- (2) The passing of departmental examinations.
- (3) The attainment of the age of 20 years."

CIVIL SURGEONCIES FOR ASSISTANT SURGEONS.

The Hon'ble BABU AMBIKA CHARAN MAZUMDAR asked:—

Will the Government be pleased to state whether it is a fact, as stated in the *Bengalee* of the 18th March, 1905, that, although the Government of India, Home Department Resolution Nos. 1084-93, dated the 22nd June, 1899, distinctly laid down that seven Civil Surgeoncies should be reserved for Assistant Surgeons, only four such appointments have actually been granted to them since 1898, and that thus, not only has the Government of India Resolution Nos. 1141-50, dated the 22nd August, 1898, which provided for five such reserved appointments, been not fully carried out, but that the Resolution of 1899, above referred to, has been practically ignored?

If the above facts be correct, will the Government be further pleased to state when the remaining three appointments are likely to be thrown open to Assistant Surgeons?

The Hon'ble MR. SHIRRES replied:—

"Sir,—In the Resolution of the Government of India, No. 1084-93, dated the 22nd June, 1899, it was laid down that seven Civil Surgeoncies in Bengal should be reserved to Civil Assistant Surgeons. It was however at the same time stated that the complete arrangement could not be made at once, but that as occasion offered the districts would be placed in charge of Civil Assistant Surgeons until the maximum number was reached. The appointments which will ultimately be given to Civil Assistant Surgeons are at present held by Uncovenanted Medical Officers, and cannot be given until those officers retire from Government service. There are six Uncovenanted Medical Officers holding districts in Bengal, of whom one will attain the age of 55 years in October, 1910, one in September, 1913, one in February, 1915, two in 1917 and one in 1923. Some of the vacancies which occur must however be given to Military Assistant Surgeons for whom appointments must also, under the orders of the Government of India, be reserved. It is improbable therefore that the remaining three appointments will be thrown open to Assistant Surgeons for some years."

THE SAMBHU NATH PANDIT HOSPITAL.

The Hon'ble BABU AMBICA CHARAN MAZUMDAR asked:—

(a) Has the attention of the Government been called to a series of articles which appeared in the *Ditabadi* newspaper of the 4th, 11th, 18th and 25th November, the 2nd and 16th December, 1904, and the 27th January, 1905, alleging serious mismanagement of the Sambhu Nath Pandit Hospital at Bhowanipur and bringing forward grave charges against the Resident Surgeon attached to the said hospital? Will the Government be pleased to inquire whether the complaints and allegations made by the nurses, matrons and patients of the hospital, as reported in the said paper of the 4th, 18th and 25th November, the 2nd December, 1904, and the 27th January, 1905, have any foundation in fact? And, if so, what action has been taken on them by the Inspector-General of Civil Hospitals?

(b) Will the Government, in view of the importance of this hospital and in the interest of the public, be further pleased to place the institution on an efficient and satisfactory basis so as to make it thoroughly popular among the suburban population?

The Hon'ble MR. SHIRRES replied:—

"Sir,—In the first half of December the fact that certain statements had been made and repeated regarding the Resident Surgeon of the Sambhu Nath Pandit Hospital at Bhowanipur attracted the notice of Government. It was ascertained that the allegations in question were either wholly unfounded or grossly exaggerated. The Resident Surgeon was specially recommended for the appointment by Major Bird, who was thoroughly satisfied with his work as Resident Surgeon, and Major Harold Browne, who has succeeded Major Bird, is equally well satisfied. The Lieutenant-Governor does not consider it necessary to direct any further enquiry to be made into the matter.

"With reference to the latter part of the question, the following figures show that the popularity of the institution is not declining. The number of indoor patients in each of the five years beginning with 1900 and ending with 1904 was 1,135, 1,225, 1,269, 1,183, and 1,757; the number of outdoor patients was 18,973, 18,978, 19,767, 19,833 and 22,981; and the number of operations was 2,207, 2,449, 2,336, 2,609, and 3,618. The hospital is doing excellent work; and its increasing popularity is manifest."

THE BENGAL FINANCIAL STATEMENT FOR 1905-1906.

The Hon'ble RAJA BAN BEHARI KAPUR said:—"Your Honour, the financial year which closes to-day has been a most extraordinary year. At the commencement we had a very good rainfall which induced most cultivators to bring a larger area than usual under cultivation. The crops thrived well and were full of promise, but from the close of September there was no rain to speak of in many places, and for want of rain in October the greater portion of the standing crop withered away. Wherever water was available for the purpose of irrigation, both tenants and zamindars availed themselves of it for saving as much crop as possible, but in many places the crop was destroyed, and where it was partly saved the paddy was husky, i.e., the number of barren grains was very large. Out of about 240 paddy grains ordinarily contained in a stalk of paddy no less than 40 were mere husks. In many fields the tenant did not care to harvest the paddy at all, as he did not think it worth his labour to bring home the stunted stalks that would make bad straw. This was very disappointing to both tenants and zamindars who had to clear up all arrears with the help of full crops. Then again, Sir, we had a most unusually cold weather, and cold-weather crops were more or less blighted by frost, and that is why some short collection was made in February last as mentioned by the Hon'ble the Financial Secretary.

"Bearing all these facts in mind the Budget Statement which is before the Council must be pronounced to be excellent, and I must therefore congratulate Your Honour and the Financial Secretary on such a good Budget even in a year of short crops and deficient collection. The Budget is clear and simple, and at the same time it supplies all the details required to make a Budget comprehensive. It is very fortunate that we live in a province which can so far stand short yield and partial scarcity as to enable its Ruler to pass an average Prosperity Budget.

"I have no desire to take the time of the Council by discussing the Budget allotments in detail as I do not think it at all necessary.

"I should, Sir, however, like very much to know whether the special grant of Rs. 12,00,000, made by the Imperial Government for the improvement of the subordinate staff of the Police Force, would be sufficient to carry out the three objects to which His Excellency the Viceroy has been pleased to give preference, namely, the re-organization of the Military Police Force of the Province, the increase of pay to the constables and head constables and the re-organization of the Sub-Inspectorships. I should be very glad to know if the sum required by your Government for these classes of policemen can be easily supplied, and how much of it will be met from the special grant. If it falls short by a reasonable sum and if it can be met from our savings in any way, I venture to suggest that the required amount be made available from the provincial funds. In previous years a certain sum was successively provided for in the Budget for this very object; but as the Resolution on the Police Commission report was not out and the decision of the Government of India was not known, your Government was unable to use the amount for the purpose.

"I should like to say a few words about the hospitals for paying patients. It is most gratifying to find that a sum of Rs. 2,00,000 has been provided for the construction of 'paying patients' block' in the General Hospital. This, Sir, I am sure would remove a great want in this ever-increasing metropolis. In this connection, Sir, I beg leave to suggest that next year a certain sum may be made available for the construction of a 'paying patients' hospital' for Indian middle class gentlemen. I need hardly assure Your Honour that there is actually a great need for some such hospital. The hospital should be built and equipped in the modern style. There are the Mayo Hospital and a few others, but they do not, I have been informed, meet the requirements of the people nor are they sufficient for the ever-increasing demand. Of course it is known to Your Honour that those who utilize these hospital beds are mostly Mufassal patients who come to Calcutta for treatment and cannot afford to take a house and pay for the best medical aid. Most of these people who want to be accommodated in the hospitals cannot get in owing to the limited number of proper hospitals.

"In this connection I must be excused for mentioning that there is some accommodation in the Medical College Hospital and the Campbell Hospital, but patients, I am informed, do not care to go in there if they can help it. The reason ascribed is this:—Both these places are rather teaching institutions than hospitals. The treatment of diseases is utilised for the purposes of instruction, and difficult and complicated cases serve to illustrate text-books and lectures in a manner extremely distasteful to the patients. I have nothing to urge against the working of these most useful hospitals, but I say that the remarks on the nature of diagnosis and prognoses of cases made by the Professors for the benefit of their pupils often prove painful, if not injurious, to the English-knowing patients. For this reason the indoor patients' wards in these two places are not very popular among educated people. Therefore I humbly request Your Honour that if funds be available, Your Honour might be pleased to have a separate 'paying patients' block' built for Indian patients. This, I am sure, Sir, will meet a real want.

"We have a provision of Rs. 70,000 under head 'Medical' for meeting the expenses during the prevalence of plague. The way the plague is increasing and spreading in many districts in Bengal, and is, I am afraid, Sir, likely

to affect the whole country, I think a certain additional sum of money should be set apart to enable us to fight the enemy all along its line of march.

Lastly, Sir, I wish to bring to the notice of Your Honour and the Hon'ble Members of this Council that we should be prepared to meet the partial scarcity which we are going to have for the short crop and failure of crops in some places, especially in parts of the districts of Burdwan and Bankura, though the District Boards now pay for the charitable relief and find funds to provide work for the relief of the people and though they are prepared to spend as much as they can on this most necessary head, yet, Sir, funds at their disposal being of a limited character, should be supplemented from the provincial grants to enable them to carry out most useful works at times. Therefore, Sir, I venture to propose that a certain sum out of the surplus might, with advantage, be set apart to help the most needy districts. It is not my intention to start a scarcity in any way, I am only advocating that if it exists and Your Honour is satisfied that help is needed, we should have sufficient funds to proffer help to the districts that are in need of such help from the Government."

The Hon'ble ASIF KADR SAIYID WASIF ALI MIRZA, of Murshidabad, said:—

"I do not profess to claim any special knowledge of matters financial; still, with Your Honour's permission, I beg to offer a few remarks regarding the Financial Statement for the year 1905-06.

"I desire, in the first place, to offer my sincere congratulations to the Government for what I may call the prosperity budget of the year to come. The closing balance of the current year, being Rs. 1,24,86,000, represents the opening balance of the next year, 1905-06. From different sources, the budget estimate contemplates receipts aggregating Rs. 5,64,33,000; and out of the total amount of Rs. 6,89,19,000, it is proposed to spend Rs. 6,66,70,000, leaving a closing balance of Rs. 82,49,000. I feel grateful and highly appreciate the laudable desire of the Government to spend not only the whole of the expected revenue from different sources during the year, but also a further sum of Rs. 42,37,000 out of the opening balance. This generous intention, I have no doubt, will be duly appreciated by the public.

"A study of the different items of expenditure, as provided in the budget, ought undoubtedly to convince any one, as it has convinced me, of the anxiety which has been shown in taking into consideration all the matters which fall within the scope of administration. Very great care has been taken to make allotments proportionate to the magnitude and importance of the works. I should like to make a few observations with regard to some items of expenditure.

"It is an admitted fact that great ravages are being caused by Malaria, and I venture to think that there would be no violation of truth, if I say that Malaria is annually taking away a larger number of lives than the plague. Malaria has got a firm footing in many districts of Bengal, and it is highly desirable that Government should adopt more effective measures for stamping out Malaria. I am fully alive to the fact that Government has caused enquiries to be made from time to time by experts and specialists at considerable expense. The preventive and remedial measures which have been adopted by Government do not, in my humble opinion, appear to have been sufficient or adequate. The drainage scheme might be successful to a certain extent in riparian areas; but there can hardly be one uniform method for combating with Malaria in different districts of the Province. In my humble opinion, larger amounts ought to be allotted for this purpose and greater attention to be paid to this most important matter than what has been given to it. It is not for me to make any suggestions for improving the sanitation and for coping successfully with Malaria, as I am no expert; but in tracts of lands, urban or suburban, fallow or cultivated, low swamps, marshes, cesspools, stagnant water-sheets, jungles, filth of all sorts, and water, used for drinking, of the most impure nature, I naturally think that Malaria is attributable to all these things and that Government should take the people into its confidence and ask them to co-operate with it for eradicating Malaria from Bengal.

"I am very glad to find that Government has taken into consideration the just claim of some ministerial officers whose pay ought to be increased. The establishment of the Munsifs is very weak. It is undermanned and the officers are ill-paid. It is to be regretted that though a sum of four lakhs of rupees were provided for the improvement of salaries of the ministerial officers, the amount was not spent and has been shown as a saving, owing to the failure to obtain sanction of the schemes before the close of the year."

The Hon'ble MR. CHAUDHURI said:—"Sir, the first point to which I desire to draw attention is as to the New System of Financial Settlement that has been arrived at between our Provincial Government and the Government of India since last year. While it marks in some respects an improvement over the system of Quinquennial Contracts between the Provincial and Imperial Governments, which it has superseded, yet I doubt very much whether it has conferred on us any substantial boon. No doubt, under the new system, we are, in theory, entitled to the advantages of any future expansion of our Provincial Revenue.

"But at the settlement the prospective expansions were so carefully sliced off by reducing our provincial shares that but for the ever-expanding Stamp and Excise revenues, any prospects of improvement in our Provincial finance would be very poor indeed. It gives me a very painful feeling, as it must do to every one who has any feeling for this country, to see the Provincial and Imperial surpluses swelled by the sale of either justice or of liquor. The expansions either in the current or the next year, which may be put down roundly at $5\frac{1}{2}$ lakhs and $6\frac{1}{2}$ lakhs respectively, are chiefly attributable to expansion in the Stamp and Excise revenues. Of Stamps, the court-fees contribute to the bulk of the expansion. Even those, who ought to know better, often believe and say that this gain to Government proceeds from an innate love of the people for litigation or from a natural rise in their prosperity. But either of these suppositions can be shown from facts and figures to be unfounded. Taking the English and Indian figures ten years back, the English figures show that one in every twenty-four persons is involved in some sort of litigation, while in India, it is about one in every 140. This does not show that the Indians are inordinately fond of litigation.

"But I do not deny that litigation has been on the increase in this country. Referring to the figures for 1903, which was a record year for litigation for those Provinces, the ratio between law suits to population may be put down to one in 110 roughly. Of this increase in litigation the rent-suits may be said to contribute the bulk, and 99 *per cent.* of such suits are for arrears of rent. This negates the theory of prosperity. Money and title suits do not show any abnormal rise in numbers. Of late years some very heavy title suits came to be instituted. Both this and the extraordinary rise in rent-suits have contributed to an increase in Stamp revenue. Anyhow, this is not a matter for national congratulation, and in that view I cannot regard a rise in the Stamp revenue from litigation as a sound basis of finance.

"In 1903 the net surplus to Government from civil litigation in these Provinces was Rs. 56,36,566. I have not been able to obtain the exact figures for the last year, but I may presume from the financial statement that the gains from such source in 1904 have been even larger. Sir Edward Law admitted the economic soundness of the principle that no profit ought to be made out of administration of justice, but yet tried to find arguments in justification of retaining the surplus. His arguments stand self-condemned, and I have no desire to deal with them here. As it is, the scale of court-fees in this country is higher than it is in any of the Continental countries of Europe and is almost the same as in the United Kingdom. In England the standard of wealth is much higher, the judiciary both of the superior and inferior ranks are much more highly paid, and so are also the ministerial and other officers. The net financial result of the receipts and disbursements on account of litigation in

England is a deficit, and not a surplus. But in India, and Bengal specially, if the administration of justice continues to yield such enormous surpluses, a time will come when the scale of court-fees will require a revision.

"We are very thankful to Government for giving us an Additional High Court Judge, and some Short-hand Writers on the Original Side; for the proposed additions to the High Court buildings, for the increase in the staff of the Subordinate Executive and Judicial Services, and for the provision made for housing the Munsifs and for the diet money and travelling expenses of witnesses, for allowances to Jurors and Assessors and for the proposal of improving the pay and prospects of Ministerial Officers; but all these will make little difference to the ever-increasing surplus from litigation. A time will come when relief must be given to a people who are being ruined from the cost of litigation. Contemplating such a contingency I cannot regard the surpluses accruing from such sources either as economically sound or morally justifiable. As for any prospective expansion of revenue from Excise on liquor and drugs, the less said the better. Under the $\frac{1}{3}$ and $\frac{1}{3}$ share assigned to us under Stamps and Excise revenues, respectively, our Provincial revenues cannot go on swelling indefinitely, nor is it desirable that it should do so. As for the prospects of expansion under other heads of revenue, they are very remote.

"The solid foundation of our Provincial revenue lies, however, in the land. But land is mostly permanently settled in these Provinces and that is by no means a matter of regret to any class or community. That Settlement serves as a sort of permanent Famine Insurance to our people. The revenue to the Government never fails, and it is the tillers of the soil who get the real benefit of their labour.

"In the Lower Provinces of Bengal, where the crops are not shared between the landlord and the tenant, the former's prospect of any unearned increment is very small and very remote indeed under the present conditions of the Tenancy Law, and the law need not be made unnecessarily stringent. For instance, out of every *bigha* of jute-growing land the tenant can get from Rs. 50 to Rs. 100 a year, and the landlord would thank himself if he can get Rs. 2 out of it as annual rent. Pieces of land yielding more crops than one often carry much lower rent *per bigha* under the Bengal zamindars. Among the many blessings of the Permanent Settlement not the least is, that the Government has never to remit any land revenue and has seldom to launch into schemes of famine relief on any extensive scale. Land is also not very lightly taxed in Bengal, because the Road and the Public Works cesses, the *Chaukidari* and the *Dak* taxes all ultimately fall on land. It furnishes all the same the most solid and the most substantial source of revenue in these Provinces from year's end to year's end.

"The Government of India have no just cause of grievance against our land revenue system, especially having regard to the fact that even in the present year of their unprecedented surpluses, they are obliged to budget for a decrease under the general head of land revenue which must refer to other Provinces. But if the Government of India have no real grievance against us on this account, we regret that we cannot say as much of them. The Government of India have for some time past been appropriating three-fourths of our land revenue. The result is, as I have shown, that we have to fall back on such suicidal sources of revenue as Stamp and Excise for our Provincial surpluses. No doubt the Government of India is now giving us liberal doles. But there may be many urgent matters of purely Provincial concern, such as sanitation, water-supply, etc., for which work may have to be undertaken on a large scale and recurring expenditure incurred, but in such matters the Government of India, from a distance, may not feel as strongly as we do.

"In the present state of our finances the Government of Bengal is greatly handicapped in taking any initiative, even in matters which mean life and death to the people of this Province. The present system of granting doles

may be said to be conducive to the bringing of our Local Government to a state of complete financial and administrative subserviency to the Government of India. This Government would, however, be in a much stronger position if a more substantial share of its land revenue were made over to it and some other burdens now recognised as Imperial relieved from its shoulders. I shall indicate them in their appropriate places. The Financial Settlement between the Provincial and Imperial Governments was arrived at a time when the latter did not anticipate such unprecedented surpluses. A time may come, I dare say it will come before long, when the Government of India will be disposed to make a more liberal settlement with us, and in view of such contingency I have ventured to make the above suggestions.

"But apart from all such contingencies, I shall now deal with questions which have long been neglected. It is almost during my lifetime that Bengal has become the hotbed of deadly epidemic diseases. Within my personal recollection many flourishing towns and many more prosperous and thriving villages, nay, almost the whole of rural Bengal, have fallen into the clutches of death. One cannot always rely on personal impressions in such matters. But the last Census Report shows that the normal growth of population in Bengal has got arrested. Even in Bihar, ordinarily considered as one of the healthiest parts of these Provinces, the last Census Report records a woeful tale. In the Patna Division, five out of the seven districts—Patna, Gaya, Shahabad, Saran, Champaran—(with the exception of Muzaffarpur and Darbhanga) all show a decline of population. On the top of that, plague has taken a firm hold of these parts and has been doing havoc even in exceptionally healthy districts of Bihar. At the early stage of this unpleasant visitor, Government shared the general scare and seemed disposed to spend some money. But since 1902-03, although the annual death stood at 62,055, the Government spent only Rs. 72,687 out of the Provincial funds on this account which was almost half of what was spent in the previous year and even less than a fourth of what was spent in 1900-01. During 1903-04, although an allotment of Rs. 3,70,000 was made on this account, only Rs. 60,255 was spent out of the Provincial funds and a saving effected of the balance, although the mortality remained almost the same as in the previous year. The Calcutta Corporation had to spend much more during the last three years than was spent out of Provincial funds by Government during the same period.

"The expenditure on this account has, however, been incurred by Government as well as by the Corporation, more in the interest of foreign trade and commerce than out of any concern for the people. This is shown by the fact that although some of the districts in Bihar, such as Saran, have suffered the most, the expenditure there has not been at all proportionate. But as for matters affecting Bihar, I may safely leave them in the able hands of the Hon'ble Babu Saligram Singh. I must admit, however, that plague is not to the same extent a preventible disease as many other epidemic diseases, and any very large expenditure on its account out of the Provincial funds will perhaps not be justifiable. But it may well be assumed all the same that with general sanitary improvements this epidemic disease will also abate in vigour. So I must make known our gratitude for the assignment in the next year's Budget estimate, of Rs. 1,50,000 for water-supply, hospital and drainage, to the Riparian Municipalities—Monghyr, Barisal and Berhampore—and a further grant of Rs. 3,00,000 for water-supply, drainage and for special work to Municipalities, such as Bhagalpur, Raripur Boalia and Rangpur. Let us hope that these grants will be fully and effectively spent and no portion of it will be carried forward to swell the surplus of next year. Such grants would have been impossible but for the lump grant of 50 lakhs made to us at the Financial Settlement with the Government of India last year. It is a matter of satisfaction to us that a portion of the 20½ lakhs that are going to be spent out of it during the next year will be spent for such good purposes.

"But such local or spasmodic expenditure will not make any impression on the malarial fever and cholera which are year after year doing greater havoc amongst

our rural population in Bengal. The Hon'ble the Municipal Secretary at my instance supplied figures to this Council, on the 11th of February last, which showed that between 1900 and 1904, fever alone had carried away, roughly speaking, from 160,000 to 170,000 souls annually during each of the last four years from these Provinces. If this does not rouse our moral responsibility in respect of rural Bengal, I do not know what will. I have said that a normal rise in the population in Bengal has got arrested. Nay more. What were some of the fairest and most flourishing districts in Bengal when the British Government took over charge of these Provinces, have now been laid desolate by fever and cholera and that within recent years. Nator, Nadia, Murshidabad, Jessore, Dinajpur record fearful mortality from fever. Burdwan has had more than its due share in this general holocaust. I had recent occasion to inquire of our Municipal Secretary as to how some of the districts and important towns, which had shown a decline of population at the last Census, have been faring during the last four years. The Hon'ble Mr. Shirres laid a tabular statement on the table which has aroused widespread alarm throughout the Province and beyond. The *Pioneer*, which cannot be said to share any local predilection or prejudices, was also shocked at the figures and described malarial fever as a greater scourge than plague. The Sanitary Commissioner to the Government of India in his recent report said, a regular campaign should be commenced against malarial fever, and the *Pioneer* endorsing his views urged that the campaign should not be confined to jail centres, but carried to the villages in the interior of Bengal. It is a fact that rural Bengal suffers more from this pestilence than big towns in Bengal.

"Thanks to Local Self-Government, in Calcutta and in the head-quarters of districts this type of fever is kept under greater control than in the interior. For instance Calcutta, through sustained efforts for a number of years in the past for the improvement of its drainage and water-supply, has come to record almost the lowest figures from this cause compared to the mufassal towns or rural areas. Taking now some of the districts which are the worst sufferers from cholera and malarial fever, the figures disclose that the fever mortality in the head-quarters is much less than in rural areas. For instance, the town of Jessore which was formerly, perhaps, one of the most unhealthy spots in Bengal, shows in 1904 a death-rate of only 18·3 *per mille*, while the district of Jessore shows 42·46 *per mille* in the same year. The district of Nadia, which was considered as one of the healthiest districts of Bengal, is now unfortunately a greater sufferer from cholera and malarial fever than even Jessore. Still, there too the difference in the rate of town and rural mortality is also marked. While the mortality in this district was 50·09, 40·73, and 39·80 *per mille* in each of the years 1902, 1903 and 1904, the corresponding mortality in Krishnagar town was 37·43, 28·80 and 27 *per mille*.

"But even the district of Nadia is not the worst sufferer in this respect. So far as fever mortality goes, Dinajpur has recently beaten Nadia, and Murshidabad and Chittagong are fresh rivals in the field. Portions of the Rajshahi district which had heretofore escaped notice, disclose also an appalling state of mortality. Nator was a flourishing town at the beginning of the British rule, and its neighbourhood up and down the river Baral was studded with flourishing markets and villages; and it is within my personal knowledge that they are being laid desolate by these fell diseases. I had occasion to visit the Sub-division of Nator only recently, that is, towards the end of the last year, as a member of a Joint-Committee of the District Boards of Pabna and Rajshahi in connection with a drainage scheme. A fearful epidemic of cholera was raging amongst the rural population at the time, and on the top of that I saw the mark of malaria writ large on many a face and physique. But I was loth to go by personal impressions. So, early this month when I inquired about the state of mortality since the last Census in that Sub-division, the figures furnished disclosed that the decline in population in the Sub-division had been more than maintained and that the average rate of mortality had exceeded 40 *per mille* in each of the years 1901, 1902 and 1903, till it reached a climax in the last year when it closed with the unprecedented figure 55·77 *per mille*. The Nator Sub-division and the adjoining portion of the Pabna district, of which

I am an inhabitant, are subject to the same conditions of drainage and water-supply, and I can say from personal experience that the same diseases have laid waste many flourishing villages and markets in the Pabna district.

"I believe I have now furnished sufficient facts and figures selected from wide areas, to convince the Government of the urgent necessity of adopting adequate measures for arresting the shocking state of suffering and mortality amongst the rural population of Bengal. I have laid stress on the facts and figures of the Nadia, Jessore, Rajshahi, and Pabna districts, because I am more intimately acquainted with them. I may mention in passing that the rural areas of the 24-Parganas, Khulna, Hooghly, Burdwan, Murshidabad, Dinajpur, Rangpur, Jalpaiguri, Purnea, Faridpur, and Chittagong are by no means better off. I have shown that towns under Municipal Government and enjoying facilities in respect of good drinking-water and drainage are comparatively immune from malarial fever of a virulent type. The scourge being confined chiefly to rural areas, it is clearly the duty of the Provincial Government to provide the remedy. The remedial measures that I would venture to suggest in this connection relate more specially to the districts with which I am more intimately acquainted, but, I dare say, the principles underlying them will be applicable to all. The supply of good drinking-water and the restoration of natural drainage is the only remedy that can prevent human mortality in rural areas. Much may be done by the restoration of the river system of Bengal, which is not yet past all hopes.

"The river system of Bengal may be said to supply the life-blood of these Provinces. The Ganges may be compared to the main artery that flows through the heart of this Province, and its tributaries and offshoots go in no small degree to contribute to the health, wealth and vitality of these Provinces. It is to the obstruction of the natural flow of the Ganges and Pudma water through the river system of Bengal, that the prevalence of malarial fever and cholera is directly to be attributed. I know, as a matter of fact, that this is the case with the Nator Sub-division and the district of Pabna. The supply of the Pudma water in these parts has ceased within living memory resulting in the abnormal death-rate and general decline of population already referred to. Even now when we get an abundant supply of Pudma water in our parts through the Baral during the three months of the rainy season, we are generally free from fever and other epidemic diseases. But directly the water level in the Pudma falls below the sand-bars and shoals of recent formation at the sources of our rivers and the current of Pudma water is no longer available for drinking purposes, epidemics of cholera and fever make their appearance and go on increasing in intensity as the drinking-water continues to get more and more foul.

"The same is the case in the districts of Murshidabad, Nadia, and Jessore. All these districts are drained by the offshoots of the same river. The unhealthiness of these districts is directly attributable to the cessation of a good flow of water through the Bhagirathi, Jalangi, Mathabhanga, Gorai, and other minor streams. It is a geographical fact that the more important villages in rural Bengal are situated on river sides, and to the pitiable condition of these rivers is to be attributed their present deplorable condition. It is not every country in the world which is blessed with such a magnificent system of rivers. Where they are, the Government devotes no small amount of care, trouble, and capital to preserve and maintain these boons of nature.

"The recent expenditure of capital in the Continental countries of Europe, Egypt, and America on river regulation work is too well-known to require any detailed enumeration here. A few typical instances will suffice:—

AUSTRIA spent £3,000,000 since 1901, over and above £20,000,000 spent during the last half century.

HUNGARY nearly £22,000,000 between 1876 and 1900.

NETHERLANDS spent £11,542,777 on rivers during the last 30 years of the 19th century.

EVEN RUSSIA spent over $\frac{1}{2}$ of a million sterling in 1903 alone, in river survey and in the building and maintenance of Government dredgers.

"Both in the Continental countries and America either no tolls, or but very little, are levied on river traffic in spite of the heavy expenditure incurred on such accounts. The American view is, that what is spent by the State goes directly to add to the assets of the people in various ways.

"But let us see from our Provincial Budget Statement what we spend on such an important river as the Ganges on this account. Not even Rs. 50,000; the current year's revised figure puts it down at Rs. 48,000 and for the next year the budget estimate is Rs. 46,000. Under the head 'Nadia Rivers' Rs. 1,15,000 has been put down on the debit side, but on the credit side, Rs. 80,000 are budgeted for, and nearly Rs. 90,000 have been actually realised annually during each of the last three years. So in the net result we spend about Rs. 25,000 a year on account of the Nadia rivers.

"Last year there was a mention of a saving effected to the extent of Rs. 3,07,000 owing to the postponement of the project of buying a suction dredger; but in this year's budget any mention of even this dredger is not made. We would have lost all trace of it but for an allusion to it by the Hon'ble Mr. Inglis in reply to my hon'ble friend, Asif Kadr Saiyid Wasif Ali Mirza, in connection with the question of keeping open the channel of the Bhagirathi. The Hon'ble the Public Works Member was pleased to inform us that the dredger was still in suspense, awaiting sanction of the Government of India in connection with the Madaripur and Khulna scheme; that when sanction was obtained and the dredger landed, it would be taken away from its legitimate purpose and carried all the way from Khulna-Madaripur to the source of the Bhagirathi to remove 'the extensive shoals' at the entrance of the Bhagirathi.

"This is an assurance too absurd to soothe even the souls of laymen like us. A number of river channels are being continually kept navigable by means of dredgers all over the world, and I thought that such matters had long since passed the experimental stage. That rivers if kept open would prove rivals to the railways, is also an old world notion, which is now dead and gone. On the contrary, such waterways do act as feeder lines to railways is beyond any dispute. Even when a railway runs parallel to a canal it attracts its traffic. When the railway lines intersect the waterways, as they do in Bengal, any improvement in the river traffic is sure to mean so much more revenue to the railways. I would refer the Hon'ble the Public Works Secretary to Major-General Cotton's opinion and to facts as they are in America and in the Continental countries of Europe.

"The gradual dying out of the Bengal rivers is not only disastrous to rural Bengal from the sanitary, but equally so from the economic, point of view. As a matter of fact the cultivators in the interior do not get any benefit out of their *rabi* crop. When they reap this crop in summer the rivers are no longer navigable. The raiyat wants ready cash and cannot wait till the rivers are again in full flood during the rains. The result is, they part with their crops to the *mahajans* and middlemen for a trifle. The latter can well afford to wait till the monsoon flood, when the middleman sells oilseeds and such other staples, which they have gathered through the dry months of summer, to great advantage to himself. The margin of profit in such cases sticks mostly to the fingers of the middleman, and the poor raiyat

is none the better for it. The crop out of which the Bengal *raiya*s get the best fruits of their labour is the jute. And this to no small extent is due to the facilities of river transport to the nearest railways during the rainy season.

"I cannot believe that the Government is at all serious about the much-talked of Jute Bill. I need only say that if any such Bill be passed, it will mean incalculable mischief and oppression to the jute-growing *raiya*, and the indigo *raiya*s will tell the Government that even the worm would sometimes turn.

"But apart from the economic importance of the Bengal rivers, their sanitary importance is enough to convince any enlightened Government of the supreme necessity of keeping up a current along them all through the year.

"The Bengal rivers also serve the purpose of so many main drains to the Province. The Hon'ble the Municipal Secretary referred to the connection between rainfall and epidemic diseases in reply to my questions. Rain-water is perhaps the purest water available on earth, and I do not suppose that the Hon'ble Mr. Shirres meant to suggest in any way that it was directly responsible for the growth and spread of epidemic diseases. If increase of rainfall corresponded with increase in epidemics, the explanation is obvious. The obstruction of river channels and the natural drainage of the country prevents the accumulated rain-water from being drained off properly. Naturally it stagnates, and in contact with organic and vegetable matter in the soil affords a most congenial medium for the breeding of all kinds of disease germs. The Ganges water however possesses a peculiar property of speedily destroying bacteria. It has been so found by recent scientific researches, and this also corresponds to the accumulated experience of ages of the people of this country. So it is beyond the possibilities of any reasonable doubt that the maintenance of a flow from the Ganges and the Padma along the channels of the Bengal rivers will revolutionise the sanitary conditions of the country through which they may pass. That this can be done by effectual dredging is also obvious.

"But the question is one of expense. Under the present conditions of our Provincial finance we cannot undertake such large schemes. But having regard to the enormous surpluses that are being shown annually in the Financial Statements of the Government of India, I do not see any reason why a fresh settlement should not be made with us to enable us to undertake such schemes of vital importance, economic and sanitary, to this Province. I have suggested the making over of a larger share of our land revenue to us for such purposes.

"If the Government of India would be slow in doing this, I have another suggestion to make. Irrigation has proved a most profitable source of revenue to the Government of India. They are now making nearly 8 per cent. on their capital outlay on this account. Irrigation and railways have been made exclusively Imperial sources of revenue. Why then should the Imperial Government leave the bad bargains in the matter of Irrigation to our share? We are ready to work our canals and even keep them in order out of our Provincial funds, but under this head we cannot afford annually to pay Rs. 24½ lakhs as interest on debt. This represents almost the net loss that we suffer from year to year under the head of 'Irrigation.' When the Government of India are making a net profit of 8 per cent. on irrigation and 5 per cent. on railways, they can well afford to relieve us of this interest. If they wanted equitable reasons for this transfer we need only say that we could furnish much better reasons than is to be found in their argument for appropriating the surplus revenue from the Law Courts in Bengal for their own purposes.

"The Government of India is chiefly responsible for killing our rivers by the canalisation of the Ganges, the Sone and the other tributaries of the sacred river. So the equity is all on our side that the Government of India should come forward to help us out of our present sufferings. Now that the railways

are yielding such enormous profits to the Government of India, and this Province is contributing no small amount to swell such profits, the prayer that I am making on behalf of rural Bengal is certainly not unreasonable. I may also urge that the Bengal rivers being made navigable will go on to swell the profits of the State Railways even to a greater extent. Any capital outlay on that account will not either be a burden on the State or the people. Government is not certainly a commercial concern, and if it makes 5 *per cent.* on the railways and 8 *per cent.* on the canals, borrowing money at 3 to 3½ *per cent.*, it should not hesitate to yield up, at any rate, a certain portion of it for the benefit of either those who contribute towards it or for the general good of the community.

"But even regarding the State Railways as purely commercial concerns, I repeat that the revival of the Bengal rivers will go to swell their profits to a sufficient extent to justify the outlay. Besides, the railway embankments are to no small extent responsible for the insanitary condition of Bengal. The views of Raja Digambar Mitter and of other people who have carefully gone into the question must be well known to Government. I need only invite their attention to some new facts. It is a very significant fact indeed that since Dinajpur, Purnea, and Chittagong have become rail-bound, fever mortality has rapidly risen in these parts. So, in undertaking works of railway construction, the State ought to be also more mindful of the sanitary needs of the country.

"In connection with the epidemic diseases, I wish to say a few words with regard to the expenditure under the head of 'Medical' in the Provincial Budget. I regret to find that all the increased expenditure in recent years is either under the head of increase of pay to officers of the Indian Medical Service or in the interest of the Calcutta Hospitals, and that only Rs. 2,000 is budgetted for under the heading 'Expenses during the prevalence of Epidemics.' The Hon'ble Mr. Shirres in reply to my question pointed to the expenses of additions to the Government Cinchona Factory as expenditure under the head of costs incurred on account of malaria. But examining the figures under the head 'Scientific' in the Financial Statement, I find that the Cinchona Plantations annually leave a margin of profit to Government. The capital outlay now proposed to be made will surely yield additional profits. Anyhow the sale of quinine cannot be shown as so much expenditure under the head of 'Malarial Fever.'

"It may not be out of place here to mention that while I was at Nator during the outbreak of cholera epidemic, the Sub-divisional Officer was repeatedly appealing to the District Magistrate for medical assistance for the rural areas, but none was available. It is neither the fault of the Sub-divisional nor the District Officer, for when even hospital assistants are not available for such purposes, what could they do? Surely an adequate staff for dealing with periodical outbreaks of epidemic diseases could not be provided for under the budget grant of Rs. 2,000 for the whole Province.

"We are very thankful indeed to the Government of India for the grant of 12½ lakhs of rupees to the District Boards of Bengal and for the assurance that a similar grant will be repeated every year. But considering that this amount is to be divided amongst all the District Boards in this Province, the Hon'ble Mr. Shirres's order on this account seems to be a very large one. I do not know whether the Hon'ble Member in laying the Financial Statement on the table the other day was quite serious when he alluded to the preventible mortality amongst cattle and the duty of the District Boards in this connection. When the Hon'ble the Financial Secretary laid on the table an appalling record of human mortality in Bengal and was

unable to show any expense under the head of remedial measures in respect of such preventible diseases as cholera and malarial fever, his sympathy and concern for the cattle kind of Bengal was truly pathetic, not unmixed with a latent humour which the Hon'ble Member did not perhaps himself see. I am a humble member of my home District Board and we are not unmindful of our duties to even the dumb creatures and do already contribute our quota for the maintenance and travelling of a Civil Veterinary Assistant in our district.

"The Hon'ble Mr. Shirres further desires us to maintain and increase our expenditure on hospitals, dispensaries, schools and education, water-supply and sanitation, and for all these and more he asks us to fall back on our District Board Funds. And says he, in times of scarcity also, we must give relief out of Board Funds. Of all persons the Financial and Municipal Secretary ought not to have an exaggerated idea of the District Board Funds. For instance, in the Pabna Board, of which I am a member, the revenue from cess on land, pound, ferry, technical school fees and other miscellaneous sources amount only to close upon a lakh, which with Government contribution for primary education, etc., and contribution from private persons for medical aid, comes up to a little over Rs. 1,12,000. Out of this we spend nearly Rs. 40,000 in education, over Rs. 8,000 for medical and veterinary purposes; subsidise a steamer company to the extent of Rs. 5,000, because there are neither rail nor roads worthy of the name in our district.

"Under the present conditions of the river Gorai the steamer journey may well be said to rival the average speed of a bullock cart, for the steamer sticks to the shoals and remains stationary for a number of hours and sometimes even for days. We are however the proud possessors of a three-mile *pucca* road from the steamer ghat to the town. The roads in the rest of the district are all *kutchha* and we cannot afford to have even *pucca* culverts along them. We have to pay about Rs. 6,000 on general establishment, nearly Rs. 11,000 for an Engineer and his staff. All these account for over Rs. 70,000. We have to maintain a minimum balance of about Rs. 8,000 in our budget estimate, and out of Rs. 33,000 available for Public Works, the maintenance of the *kutchha* roads costs us nearly Rs. 25,500 annually and if any portion of the roads or culverts are washed away during the rains, we are left without any resource for undertaking any new work. This is generally the financial position of most of the District Boards in Bengal. So how can they discharge the sanitary and medical obligations which the Government has failed to discharge out of its Provincial resources? The dole of 12½ lakhs will not go far enough even to improve the district communications. So the Government need not be unusually stringent in any prospective legislation regarding the duties and obligations of the District Boards.

"The Hon'ble the Financial Secretary in referring to the grant of 12 lakhs from the Government of India for the re-organisation of the Police in these Provinces remarked that we would cordially welcome the scheme. While congratulating our President for his endeavours in this connection, I regret I cannot accord a cordial welcome to the resolution on the labours of the Commission as it has emanated from the Government of India. I feel no hesitation in according a welcome to the improvement in the pay and prospects of the Sub-Inspectors. But Rs. 7 to 8 per month as the starting pay of a constable in these Provinces seems to me to be inadequate. When we cannot get a durwan under Rs. 9 or a syce under Rs. 7 how can we expect to get a Policeman, whom I would draw from the former class rather than the latter, on a grass-cutter's scale of pay? Nor does the prospect of Re. 1-increase after 3, 10, or 17 years of service seem to me a sufficient inducement to attract a good class of

men into the service; similarly the allowance of 2 annas a day for duty at 'considerable distances' beyond the Police Station seems to be singularly inadequate. In the result, none of these proposals are likely to increase the honesty or integrity of an average constable.

"If corruption, which is the canker that eats into the root of the Police system of the present day, is not removed, most of the money that is proposed to be spent on the so-called Police reform will be thrown away. As regards corruption, the Commission, before whom witnesses were examined, came to the conclusion that it exists in no small degree, and we are prepared to abide by that conclusion rather than accept the academic discourse of the Government of India in this connection.

"In passing I must also observe that the observations of the Government of India regarding the 'physique and temperament' of the people of these Provinces as disqualifications for Police service are equally uncalled for. I need not refer to past records to show that they used to be enlisted both in the Nawab's and the Company's army. Nor need I allude to the athletic possibilities of our present generation of young men to controvert the proposition. The fallacy of the remark is patent on the face of it. The Sub-Inspectors as a class are recruited from amongst our young men and on them fall the brunt of investigation work, and whatever may be their shortcomings in other respects, they have surely not been found wanting in endurance or pluck. The common people are a much sturdier class. The fact is that they are too much occupied with their agricultural work and too much home loving and contented under the system of land tenures in the Lower Provinces of Bengal to aspire for Police service; when their land or its boundaries are interfered with they are known to give a great deal of occupation to the Police, and in any fight outside the Courts of Law the latter are often known to get the worst of it. I need only mention in this connection that the military had to be taken down to quell the Pabna land riots. Still they are a law-abiding people and require only a considerate treatment to be kept in good humour.

"Equally mendacious are the remarks that the people of this country are given to 'the vicious practice of resorting to the machinery of the Criminal Courts in order to gratify private animosities.' No doubt people in these Provinces resort to Criminal Courts to retain or establish possession in land which often change their boundaries with the shifting rivers, but to say that they resort to Criminal Courts to satisfy their private grudge is to assert something which we know is not a fact. To base any such conclusions from the result of the preliminary investigations by the Police is exceedingly fallacious.

"If we examine the statement by the test of trials of the cases sent up by the Police as true, it is the Police whose character is taken away by the facts and figures that are disclosed. We find that the percentage of convictions in such cases during 1903 in these Provinces were 58·2, whereas in England in the corresponding year it was 83·26. This points to the singular inefficiency or perversity of our Police. With regard to cases under the Indian Penal Code it is still lower, being only 42·2 *per cent.* Is it not reasonable therefore to suppose that out of the 20 *per cent.* of the cases disposed of by the Police as false or not-proven even before they came before the Law Courts many a real culprit escapes and in the corresponding number of cases blame is sought to be fastened on innocent shoulders. Hence the large percentage of the cases that are sent up by the Police as true, are declared false or not-proven by the Courts of Law.

"As for the character of our people what better proof can be furnished than that, while 803,394 offences of various kinds were brought before the Law

Courts in England and Wales during 1903, in these Provinces, with a population of almost $2\frac{1}{2}$ times as large as that of England and Wales, hardly 200,000 criminal cases were brought to trial. The percentage of offences against property and other serious crimes also go to corroborate that people of these Provinces are much less given to crime than the masses in countries in an advanced stage of civilization. So the proposals in the Government of India Resolution for strengthening the Police Reserve Force or of increasing the rigour of Police administration are mostly misdirected.

"What is really required for the protection of the people from Police oppression and corruption, is the removal of all Police influence over our Subordinate Judiciary. This can only be done by what is known as the 'Separation of the Executive and Judicial functions.' Eminent Judges of the Privy Council and of the High Courts in India declared in its favour, and at one time the Executive Heads of Government both in this country and in England admitted the soundness of such separation, and only financial difficulties were said to bar the way to this reform. But now when the financial difficulty is gone, the whole scheme is brushed aside with little ceremony. What is now being put forward in its stead by way of Police reform has very little of reform in it, and it will be a wilful waste of public money to run up expenses under this head to Rs. 1,50,00,000.

"The ten lakhs of rupees that have been assigned to us this year under the head of 'Primary Education' is, however, a move in the right direction. But I fail to follow the observation of the Financial Secretary that it would be impossible to devote this sum all at once for its legitimate purposes. I do not see why any substantial portion of it need be spent in brick and mortar. If it is meant for the education of rural Bengal who live in thatched houses, I fail to appreciate why they should be unable to receive their education in thatched bungalows. In the District Boards we have a ready agency for the appropriation of the amount for its proper purposes, and it passes my comprehension why the Financial Secretary should wait at all for the construction of suitable buildings. As for University Education, I shall leave the Hon'ble Member for the University to deal with it.

"In conclusion, I should like to add one word of warning in connection with the question of primary education. It will be a futile attempt in these days of rapid changes and locomotion to forge separate dialects of the Bengali language. I am a native of Northern Bengal and have lived for a considerable length of time in what is described in a recent Government Resolution as Central Bengal. I never knew that there was a separate dialect for each of these parts. In Northern Bengal common people experience no difficulty in understanding the language which we ordinarily speak and write. All the letters to the trades-people and the raiyats are written in ordinary Bengali and they all comprehend them. The proposal now made that the text-book for Primary Schools should be written in English and translated into the colloquial Bengali of the north, south, east and west will only go to create a comic literature for each of the parts concerned. It would be much like the proposal, should the Board of Education in England suddenly take into their head to start the idea, that all the students in the Board's Schools should be taught to drop their 'h's' and made to speak through their nose, and that text-books should be specially written for the purpose. How such a proposal will be met by the British public, I need not say. But nothing is too absurd for India. The Government has evidently been misled in this matter and I need only add that it will be both a waste of energy, time and money for the Government to create four different dialects for rural Bengal. They might with better advantage employ all their surplus energy and resources to saving rural Bengal from the scourges which, as a member for the mufassal municipalities, I have dealt with at some length."

The Hon'ble BABU AMBIKA CHARAN MAZUMDAR said:—"Sir, from the peculiar constitution of our Councils some people are apt to imagine that the debates which generally take place in them upon the presentation of the annual Budget Estimates are merely academic discussions which end in volleys of blank speeches to which the people have been too long accustomed either to be startled at, or to pay more than a passing attention to them. On the contrary, I regard the yearly discussion of the Budget to be a very important occasion both for the Government as well as for the people. However much we may regret the entirely one-sided picture which a budget now necessarily presents and however much we may lament the absence of a potent voice in the people to give that picture such a shape and form as may reflect even faintly the popular view of it, it must be admitted that it is the occasion when an apparently irresponsible Government renders its yearly accounts to an unaccountable people, and it is the occasion when not only the past progress of the country is reviewed, but also a forecast is taken of its future hopes and aspirations. But more than this it is the only occasion when a bureaucratic Government condescends to lay its policy before the people and when the representatives of the people, such as they are, are allowed to present their views in the hope of at least partially shaping and influencing that policy. It would therefore be a grievous mistake to approach such an occasion without a sense of adequate responsibility on the one hand and with irresponsible light-heartedness on the other. Sir, in this connection I beg leave to make one observation which I hope will not fail to receive Your Honour's consideration. I am afraid that under the present arrangement very little time is given to Members for the proper study of the budget. Coming, as it must, at the fag end of a busy session it ought, I think, to be placed in the hands of the Members in sufficient time for their preparation. Your Honour, most of your Official Councillors are experts in financial matters; but the Non-official Members of Your Honour's Council, who alone have practically to raise any discussion upon the Budget, cannot be expected to deal with it with equal force and facility unless sufficient time is given to them to study it in all its details and in all its bearings. If Your Honour's Government can, I venture to hope Your Honour's Government will, in future, allow some more time to elapse between its presentation and its discussion. This will also enable the public and the press to judge of its merits and give their views on its details.

"Sir, I use no language of mere convention when I say that I sincerely congratulate the Hon'ble the Financial Secretary upon the very satisfactory Budget which he has been able to present to the Council. It is perhaps one of the largest Budgets which have passed through this Council characterised as it is by large grants from the Imperial Government and marked by two very important changes,—one Administrative and the other Educational. The Budget before us is a lucid document bearing high testimony to the great care, attention and ability displayed in bringing up in its present form. The two statements of recurring and non-recurring expenditure furnish a clear index to the entire Budget. On the one hand, the usual statements shew a substantial amount of progress which has been achieved during the year which is just closed, while, on the other, the Budget makes fairly liberal provisions on nearly all heads to inspire hope and confidence of still further progress during the year which we are about to enter. The total revenue under all heads for the year is estimated in round numbers at Rs. 6,89,00,000, and the total expenditure is put at Rs. 6,06,00,000, leaving a closing balance of Rs. 82,49,000 as against Rs. 1,24,00,000 of the current year. This enormous revenue and expenditure, which would be probably beyond the capacity of many Local Governments, are at once proof positive of the strength, of the dignity and of the importance of the administration of which Your Honour is in charge. But, Sir, as there is no sunshine without a cloud, to me it seems this glowing picture of the present Budget is not also without a deep tinge of sadness about it which now looms out in its background. As I contemplate the large figures in this Budget and the lofty spirit of unstinted benevolence which pervades them in their diverse applications, and then as I mentally calculate the serious operation which they must undergo if Bengal is once partitioned, I cannot but feel that we are on

the brink of a very serious experiment. I hope I will not be misunderstood. It is neither in my power nor in my present inclination to draw out Government. I have already tried to do so and failed, and what I have failed to do directly I shall not attempt to do indirectly. Nor am I altogether unmindful of the delicate position in which Your Honour is placed in regard to this unfortunate question, although I must say that it is the honour and credit of Your Honour's Government, more than anything else, which I would still urge on Your Honour's attention until this serious question is either shelved or solved.

"Turning now to the Budget it seems to me that whatever apprehensions might have been felt just twelve months ago as to the probable effect of the financial settlement which this Government had to conclude with the Imperial Government last year, our present estimate of Revenue does not shew that we have been any the loser in the bargain. Under that settlement the revenue which was assigned to us by the Government of India amounted to Rs. 4,98,00,000. And although we were given much smaller shares than under the old contract system in most of the expanding revenues, in the Budget for the current year the total revenue was estimated at Rs. 5,04,00,000; while with the never failing, mysterious elasticity of Indian revenues it rose up to Rs. 5,17,00,000 in the revised estimate; and this has probably encouraged the able Financial Secretary in taking a yet bigger jump and estimate the revenues for the next year at over Rs. 5,64,00,000. Of course it may be still premature to be very sanguine about the advantages of the new system; but, Sir, if the present estimate affords an accurate forecast of the probable results in future years, I am inclined to think there are sufficient grounds for congratulating Government upon its new financial arrangement, which, at all events, possesses one redeeming feature in that it has to a considerable extent relieved the patient lamb of the distressing apprehension of the shearing knife of the wool-gatherer every five years.

"Sir, on going through the several heads on the receipt side of the Budget I am sorry I am unable to congratulate Your Honour's Government upon the steady progress of its Excise revenues. In the Budget for the current year they were estimated at Rs. 72,00,000; in the revised estimate they rose to Rs. 73,00,000, and for the next year they have been estimated at nearly Rs. 76,00,000, and I should not be very much surprised if in the next revised estimate they will shew the same activity towards further expansion as is observable under all the principal heads of the Budget. The average annual increase under this head during the last five years has been Rs. 5,83,000. Our present estimate would shew that we have not hesitated to increase even this enormous average to Rs. 6,50,000, and that perhaps not altogether without the further expectation of having it raised to at least clear 7½ lakhs in the revised estimate. I know it will be said, as has often been said both in this Council as well as in the other Council which guides its destinies and round which it is bound to rotate in its movements, that this expansion of the excise revenues is due to the increased and ever increasing prosperity of the people. Your Honour will pardon me for saying that I regard this as little short of what may be called adding insult to injury. I am not going to rake up here that vexed question of Indian Poverty *versus* Prosperity which has been sufficiently dealt with by far abler men and competent authorities both here as well as in England. But this I will say without hesitation that if increased drunkenness is to be associated with increased prosperity of the people, I do not see why one may not with equal propriety trace increased mortality in this country to overfeeding also. But, Sir, letting quibbling and sophistry alone, there is the high testimony of the Committee, appointed in England in 1904, for the purpose of inquiring into the causes of physical deterioration of the British people. The Committee says:—'Not only is poverty the result of drink, it becomes an active agent in promoting it. People who have not enough food turn to drink to satisfy their cravings and also to support their enfeebled hearts by alcohol,' or as another witness said:—'The poor often drink to get the effects of a good meal. They mistake the feeling of stimulation after alcohol for the feeling of nutrition. They turn to it to blunt their sensibility to squalor, and it re-acts in deadening all desire for improvement.' Sir, if this is the case in England, what should we say of India?

"Your Honour, before leaving the question of Excise I desire to enter my humble protest against the introduction of the contract distillery system now being tried in Orissa and Midnapore and which, as the Hon'ble Member in charge of the Budget very fairly and frankly informed Hon'ble Members in his introductory speech, is likely to replace the outstill system throughout Bengal. I am not in favour of the outstills; but in choosing between two evils I would certainly prefer the outstill to the contract system. If the contract system had shown decrease of consumption, I should still have welcomed it. But as it is, a change of system hardly means anything more than a change of hands in the liquor traffic. The contract system will virtually turn the Indian distillers out of the field, and I do hope the experiment will not be further extended pending, at all events, the settlement of the Excise Law which is now under the consideration of Your Honour's Government.

"Sir, the unusual expansion of the Stamp revenue also calls for more than a passing notice. It seems to be going up by leaps and bounds every year. The average annual increase in revenue from stamps is estimated at Rs. 3,81,000. In the Budget for the current year provision was made for an increment of three lakhs, but in the revised estimate it automatically went up to six lakhs, making a total increment of nine lakhs. Now the Budget in hand at once begins with an increase of seven lakhs to close in probably somewhere between nine and ten lakhs in the next revised estimate. This enormous increase, chiefly under the head of 'Court-fee Stamps,' clearly indicates an abnormal increase in litigation. Here, again, a handful of unfortunate lawyers sometimes come in largely for a share of the responsibility, although it is the Government that goes in for the entire profit. I would like to know what percentage of this large increase of Stamp revenue is due to cases arising out of the Survey and Settlement proceedings lately undertaken by Government in spite of the protests of the people. Let Darbhanga, Patna and Muzaffarpur in Bihar and Backergunge in Bengal answer.

"Sir, the next item of our revenue to which I would invite Your Honour's special attention is No. VIII—the Assessed Taxes. Here, again, there is a steady and perceptible increase along the whole line. From the Budget to the revised estimate, from the revised estimate to the fresh budget is the order of our financial progress in matters of taxation. In the 'ordinary collections' of Income-tax Rs. 42,00,000 represented the 'actuals' of 1903-04; and in the next year (the year in which an important exemption was granted to all incomes below Rs. 1,000) instead of taking a lower estimate, as ought to have been the case if the provision of Act XI of 1903 had been taken into consideration, we find the sanctioned estimate putting this item at Rs. 45,00,000, and although the revised estimate fell short by about 1½ lakhs, we find the Financial Secretary again putting it for the next year at Rs. 44,00,000. I have lately drawn Your Honour's attention to the way in which the valuable concession granted to a poor people by raising the minimum of taxable limit has been systematically tampered with by overzealous officers who would have served their Government much better if they had paid greater regard for the credit and reputation of that Government than for their mistaken efficiency and doubtful advancement. I thankfully acknowledge that immediate notice has been taken of this phenomenal development to which I had the privilege of calling Your Honour's attention, and that the Board of Revenue has called for explanation of the local officers on the subject. I only hope and trust, that as there is nothing in the conduct of man which is not capable of some sort of explanation, neither the Board of Revenue nor Your Honour's Government will allow themselves to be satisfied with any mere apology that may be offered by those who have so wilfully violated the provision of the law and grossly offended the dignity and credit of the Government. But leaving them alone for the present, I would respectfully ask Your Honour to consider how far it is legitimate or expedient on our part in the face of this state of things to provide for a comparatively higher Revenue from the Income-tax than what it was prior to the passing of Act XI of 1903. A larger provision in our Budget evidently means, if it means anything, a larger expectation on the part of Government, and those who are entrusted with the actual administration are thereby naturally led in

their mistaken zeal to work for the realization of that expectation only. Our Government is not an impecunious Government, and in a matter of this description at all events it can never be under the necessity of promising to the ear and breaking to the hope. I submit the estimate should have been framed with a view to reduction, and not increase, of the Excise Revenue and the Assessed Taxes.

"Coming to the expenditure in the Budget, our attention is at once arrested by the very large provision made for Education. It was Rs. 35,19,000 in the original estimate for the current year which rose to Rs. 35,62,000 in the revised estimate, while in the Budget for the next year it has been raised to Rs. 54,00,000. The steady growth of this revenue from 1901-02 to 1905-06 furnishes unmistakable evidence of the abiding interest which this Government still retains for the education of the people. We may differ as to the mode and method of that education, and we may also complain that it has to some extent lately transferred its long-standing affections from the higher branches of that education; but there can be no gainsaying of the fact that Government is still ready to spend a fair share of its revenues towards the education of the people. It ought to be gratefully noticed, that out of this large allotment Rs. 12,00,000 form special grants from the Government of India (Rs. 2,00,000 for University education and Rs. 10,00,000 for primary education). With the large revenue thus placed at his disposal the worthy Financial Secretary has been able to make larger provisions for grants-in-aid as well as for scholarships. I doubt, however, if the increased provision for the former is likely to reach very much beyond the industries in the Government Estate at Kalimpong and the Jewish Girls' School somewhere, while as to the latter I should very much like to know what would be the probable number, nature and quality of the special scholarships which are included in this increased provision. As regards higher education, there is no doubt an increased provision of Rs. 1,50,000 for the equipments of the Arts Colleges; but besides a few minor improvements here and there there seems to be no striking improvement which is sought to be undertaken during the coming year. But I must not be understood either to ignore or to overlook the provision of Rs. 67,000 which has been made for the maintenance of efficient boarding-houses in Calcutta, although in this connection I may be permitted to mention the claims of Dacca, Hooghly, Krishnagar, Rajshahi, Bhagalpur, Patna and Cuttack, where students are not wanting who in want of decent accommodation have to put up in objectionable quarters and sometimes even in objectionable houses. It is also satisfactory to note that for the Government Colleges generally an increased provision of over Rs. 50,000 has been made in the Budget for the next year.

"Before leaving the subject of higher education, I would beg leave to submit one or two suggestions for the consideration of Your Honour's Government. In view of the importance so justly attached to scientific education and having regard to the hopeless inability of the private institutions, which command by far the largest number of students, to meet the requirements of such education, I think it is high time that a central or inter-college laboratory were established in Calcutta either with suitable contributions from those institutions which may be disposed to avail themselves of its advantages, or under a fee system for students who may desire to attend its lectures and demonstrations. Without such an arrangement the best intentions of Government and even the most stringent provisions of the University are likely to be barren of their desired results. The other suggestion which I would urge is the foundation of some chairs for the Calcutta University after the model of the Universities in England. The idea is not a new one, although like all old ideas it suffers from the disadvantage of having been once consigned to the dusts of the upper shelves. We have long moved within the fixed groove of a cramming University, and although loud and repeated have been the complaints raised against it and louder still have blown the trumpets for its reform, there is as yet no sign of any practical attempt to reclaim the unfortunate institution from its vicious tendencies. Your Honour is the first Rector of this old University, and may I express the hope that Your Honour's first

official connection with it will be marked by the foundation of at least one such chair as the inauguration of a great and useful experiment.

"Coming next to Secondary Education, it has to be noticed with sincere satisfaction that there is a large increase in the provision for the Government schools, general and special, which amounts to nearly a lakh of rupees. The establishment of Training Colleges at Dacca and Hooghly may be taken as the first step towards real effect being given to the new objective method of teaching recently introduced in our high schools. Neither the normal training schools, nor those started at the district and the sub-divisional headquarters, are likely to turn out competent teachers for the new system, and so long as sufficient number of competent teachers will not be available real education must suffer. In fact I am inclined to think that we have begun rather at the wrong end. We should have first trained teachers before attempting to teach boys; but the simultaneous attempt to teach both can hardly be satisfactory to either. The old staff long wedded to a vicious system have to be weaned from it, and it may be useful to try the experiment of sending for some time a few well trained teachers visiting school to school and testing the method of teaching according to the new scheme. But, Sir, I would attach still greater importance to the strengthening of the staff of assistant teachers in the high schools so as to leave sufficient time at the disposal of the Head Masters for efficiently supervising and occasionally helping the working of the lower forms. Whatever difference of opinion there may be as to vernacular languages being substituted for English as the medium of teaching in these forms, I do think that with the improvements and safeguards indicated above the new scheme is likely to realize the noble expectations of the Government. Sir, I regret to notice the absence of any provision in this Budget for the reorganization of the Educational Services the necessity of which is fully realized by Government and the urgency of which I had the honour of lately pressing on its attention. The indefinite postponement of a measure like this can only result in the increased loss of the educational interest of the country.

"Passing next to the important grant of Rs. 10,00,000 towards Primary Education, I understand the large provision in the Budget is due to the important question of the establishment of rural primary schools in Bengal which is now engaging the attentive consideration of Your Honour's Government and which has been so elaborately formulated in the Government Resolution of the 7th February last. That scheme, as Hon'ble Members are aware, is based upon the educational policy of the Government of India published in March, 1904. But speaking as a humble representative of the people I must say that the scheme as devised by this Government is, at least in one respect, an improvement upon that policy, in that it does recognize to some extent the importance of technical training of the rural population, which was so carefully sought to be eliminated by the Supreme Government. Your Honour's Government has wisely distinguished primary education of the purely rural population from that imparted in urban areas, and has very properly decided to cut down the heavy load of subjects with which boys of tender age have been so long cruelly hampered by a positively mischievous system. I wish Your Honour had extended this pruning hand to secondary education also. The operation in that case might have tended to the proper growth and development of a large number of our boys who now either pine away or miserably break down at an early age. While according my warm support generally to the scheme formulated by Your Honour's Government for the improvement of Primary Education among the rural population, I would strongly protest against the absurd proposal made for supplying its text-books by means of translations from English originals and then again for getting up these translations not in the approved and recognized Bengali language, which is perhaps the richest of Vernacular languages in India, but in queer, uncouth, ungrammatical vulgar dialects (it is hardly accurate to call them even by such a name) which are sometimes spoken in different parts of the province. I should like to know if the Celtic, the Gaelic and the Welsh dialects are employed in any system of Education in any parts of Scotland, Ireland and

Wales? I have never heard of any complaint being made anywhere against the standard Bengali as being unintelligible except to the *Garrhos* and the *Kukis*. On the contrary, this smooth and beautiful language has found its way to the remotest villages, whether in the Gangetic delta or the Brahmaputra Valley, and has been chiefly instrumental in bringing about those social and intellectual developments which are so rapidly taking place in these provinces. Sir, I am grieved to find a distinguished countryman of my own, who ought to have known much better and who sat on the Committee which has devised this novel idea, did not find it worth his while to raise even his solitary voice against it. But sir, what may be game to some may be death to others. The Muhammadans have opposed it, the Hindus have denounced it and the Christian Missionaries, to whom Bengal owes a debt of undying gratitude for the first impetus given to Education in this country, have set their faces against this absurd and violent proposal. I confidently hope that in a matter of this description Your Honour will not hesitate to attach the weight that is due to such a consensus of public opinion, and I fully trust that Your Honour will not allow an excellent scheme for Primary Education in this country to be defeated by a queer and probably mischievous proposal.

"It is satisfactory to note that increased provision has been made for a larger number of officers both as Munsifs as well as Deputy Magistrates and Sub-Deputy Collectors. But I should like to know why the Budget provision for the current year on account of Subordinate Judges could not be fully expended, and what is the reason for the reduction of the provision for District and Sessions Judges in the coming year? The increased provision for 'Supply and Services' will enable Government to deal with the pending questions of allowances to witnesses, etc., satisfactorily; but I regret very much to find a considerable reduction made in the provision for increase of pay of the ministerial establishment. In the current year Rs. 2,50,000 had been provided but not spent, and in the estimate for the next year this has been reduced to Rs. 1,64,000. Sir, these ill-paid and hard-worked officers have a long-standing grievance, and I once again appeal to Your Honour's strong sympathies for an early and adequate redress of that grievance.

"As I have already said, one of the most important administrative changes of the year is the reform of the Police. The long-expected and long-deferred Resolution of the Government of India has at last been published, and the Government has received a grant of Rs. 12,00,000 as its allotment for the purpose. The Hon'ble Member in charge of the Budget has in his opening address most cordially invited us all to welcome the inauguration of the great reform contained in that Resolution. Sir, I find myself in a somewhat embarrassed position in not being able to accept such a cordial invitation without some reservation. The strength and the pay of the Police have been increased, and to some extent, though not to the fullest extent required, they have also been freed from the direct influence of the Magistracy. There are some other features of the scheme also which will likewise command the approbation of the public. But I feel constrained to say, even at the risk of being held either ungrateful or unmindful, that the creation of a European and an Indian service and the total abolition of competitive examination for the recruitment of Sub-Inspectors I am unable to regard except with doubt and misgiving. It has yet to be seen whether in the superior grades of the service Indians will be eligible for recruitment in England; and so long as no definite announcement is made by Your Honour's Government fixing the standard of educational qualifications for Bengal Sub-Inspectors, and last not least until some practical step is visibly taken to improve the detective function of the Provincial Police, I cannot persuade myself to be in ecstasy over the proposed reforms. As at present advised one thing seems to me to be pretty clear, that the door to District Superintendships stand practically closed against natives of India. Nothing will give me greater pleasure than to be disabused of these apprehensions. Sir, tender hearts may sometimes break at the disagreeable calculations of racial loss and gain, but it may be no discredit to those whom fortune has favoured with the power and opportunity for making these perplexing calculations at times boldly to face them in bare justice to hearts that are already broken.

"Sir, so long I have simply criticized the Budget, though of course I have endeavoured to do so with as much fairness and frankness as I have been able to command. But I should be very sorry indeed to be understood to say that I am altogether unmindful of the many good points that are in it. To some of these I have already referred, and before I close I ought also to notice with sincere acknowledgment a few others which appear to me as among the most salient points in the clear and on the whole satisfactory Budget which the able Financial Secretary has presented to the Council. The grant of over 4 lakhs of rupees to Municipalities for water-supply and drainage works and the permanent contribution of 12½ lakhs to District Boards with prospective increase of about Rs. 14,000 a year, no less than the large provisions for education as noticed above, command the warm, universal acknowledgment of the grateful people committed to Your Honour's charge."

The Hon'ble Mr. APCAR said:—"I am glad to be able again to congratulate the Government on the satisfactory Budget Statement which has been presented to the Council. I would like to say a few words on behalf of the Calcutta Hospital Nurses Institution of which I have the honour to be President.

"In August, 1902, the Government appointed a Committee to manage this Institution which had hitherto been under a Committee of Ladies.

"The Government originally subscribed Rs. 3 for every Re. 1 the Committee collected, subject to a maximum grant of Rs. 37,500, so that if Rs. 12,500 were collected the maximum grant was earned. This arrangement is still in force with the additional proviso that the grant will be increased to Rs. 50,000 in any year that the Committee can collect a similar amount, which means that Rs. 37,500 more have to be collected to earn the additional grant of Rs. 12,500. The Committee have not been able to do this, but upon special request the grant last year was made up to an amount equal to the subscriptions, *vis.*, Rs. 42,651-9-6.

"Since the Committee took charge, the subscriptions collected have been in—

				Rs.	...	...
1902	...	...	...	25,819	13	6
1903	...	...	...	42,147	14	6
1904	...	...	...	42,651	9	6

"I quote the following from the Notification of 4th August, 1902:—

It is hoped that, with the appointment of a Committee representing all classes of the community, both European and Indian, a larger increase will be obtained from the public, and that the arrangements, which can be made for the provision of Nurses, will more adequately fulfil the increasing requirements.

"These anticipations have been realised from the European community, as the collections in 1904 amounted to Rs. 42,651-9-6; but I would mention that of this sum only a small proportion, *vis.*, Rs. 1,208, were collected from the Indian community.

"The Institution supplies Nurses to the Medical College Hospital and Nurses and *dhais* to the Eden Hospital; in both these hospitals the majority of cases belong to the Indian community. It is disheartening to the Committee that their efforts appear to be so little appreciated, judging from the small amount of subscriptions to the fund by Native gentlemen.

"There is an ever increasing demand for Nurses and *dhais*. A larger number could be employed did funds permit of it. The Committee of the Institution have applied to the Government for the annual grant for 1905 to be increased to Rs. 50,000. I trust the Government will be able to favourably consider this application and grant the increase.

"The accounts of the Institution show that the expenses have exceeded the collections by about Rs. 2,000 in each of the years 1903 and 1904, provided the grant from the Government again equals the amount of collections. This deficiency has been provided from the capital, but a steady drain on this fund will eventually compel the Committee to curtail the supply of the much needed Nurses.

"The Hospital Port Dues Fund shows a balance at credit of that fund on the 30th April, 1904, of Rs. 2,92,700-5-4. In the items of expenditure there is an item of Rs. 20,254, paid for charges for seamen in Presidency General Hospital, which all goes to the funds of the hospital. These patients are attended by the Nurses supplied and paid by the Calcutta Hospital Nurses Institution, but no portion of these charges is allotted to the Institution. I submit for the consideration of the Government that a small charge payable by the Hospital Port Dues Fund should be made for the services of the Nurses at all hospitals, where such Nurses attend as are paid by the Institution, and that the amount be paid to the Institution.

"A representation has been made to the Government by European and Indian rice merchants using Tolly's Nullah; it has been supported by the Chamber of Commerce, calling attention to the fact that for several days in the month boats cannot use this nullah on account of the silt which has accumulated there rendering it impossible for boats to float or use the nullah. The rice trade from Chetla is an important item of the trade of this port; capital has been invested in godowns and appliances along the banks of this nullah which is threatened to be closed from want of water for navigation of the boats. I submit for the consideration of the Government that immediate steps should be taken to remedy this hindrance to the rice trade, and that an allotment be made for that purpose.

"I am aware the canalization of Tolly's Nullah is included in a larger scheme for the improvement of waterways, but this danger is pressing and I venture to call Your Honour's immediate attention to it."

The Hon'ble MR. LARMOUR said:—"The Financial Statement which we are asked to-day to consider shows evidence of the prudence and forethought which have guided those in whose hands is entrusted the administration of the finances of this Province, and on behalf of that section of the community which I represent I beg to tender to Your Honour and the Government our congratulations on the very satisfactory results which have been attained. We rejoice in the very substantial state of prosperity which is evinced by the budget, and we view with sentiments of pleasure the large balance at the disposal of the Government which we may safely conclude will be utilized for the further benefit of the Province both as regards the servants of the Government and the public generally.

"To traverse the whole budget would necessitate a minute knowledge of financial and administrative details which I do not claim to possess; but with Your Honour's permission I would refer to a few points in the hope that in the near future, when opportunity permits, they may receive favourable attention from the Government.

"Provision is made in the budget for a grant of over four lakhs for the improvement of the Port of Chittagong. To this grant, as matters stand, there can be no possible objection, though it may be presumed that in the event of that port being separated from Bengal all grants made to it by the Government of this Province will be refunded by the Government to which it will be transferred. In this connection I would ask Your Honour whether it would not be possible, out of the large surplus at the disposal of Government, to afford some relief to the Port of Calcutta on account of the heavy burden of the Kidderpore Docks. Such relief would be of considerable benefit to, and would be much appreciated by, the trade of the port. At present the Port Trust pays Government 4 per cent. interest on the Dock Loan of Rs. 287 lakhs. If this interest could be reduced to 3½ per cent., the rate at which Government itself can borrow money, it would mean a saving of a lakh and forty-three thousand in the year. It is well-known that the Docks hardly pay their working expenses apart from interest and sinking fund which together amount to about 15 lakhs a year. This burden, therefore, has to be borne by the general revenues of the port.

"I have been reminded this morning by the Hon'ble Mr. Inglis that this question was the subject of correspondence between the Port Commissioners and the Government in 1895-96, and at that time the Government declined to

reduce the rate of interest. But I do not suppose that the decision then arrived at partook of the nature of a law of the Medes and Persians which altereth not. At that time the reduction of the rate of interest on Government Promissory Notes from 4 to $3\frac{1}{2}$ per cent. had only been newly introduced and was, if it may be so described, in the experimental stage. It is no longer an experiment, but an established fact. The rate is never likely to revert to 4 per cent.: on the contrary, it is more likely to be further reduced to 3 per cent. When the loan was made to the Port Trust the rate on Government loans was 4 per cent., and it is evidence of the intention on the part of the Government not to make a profit on the transaction that it should have lent the money to the Port Trust at the same rate. Acting on this principle, therefore, there is no real reason why the interest should not now be reduced to the Government standard of $3\frac{1}{2}$ per cent.

"I have heard it also advanced that the Port Trust is prosperous and there is no need for the reduction. This is scarcely a proper argument, for if we admit the claim that the interest should be reduced, then we put the Port Trust in the position of a creditor and the Government in the position of a debtor, and it is no valid plea that the debtor should refuse to pay the creditor because the latter is prosperous. There may be other reasons for refusing the reduction, but the fact of the Port Trust being prosperous cannot be advanced as one.

"The reduction of this interest would largely increase the borrowing powers of the Port Commissioners and so enable them to carry out important works the cost of which must be debited to capital and cannot be paid for out of revenue.

"Would it not also be permissible for this Government to add a substantial amount to the sum of fifty lakhs allowed by the Imperial Government toward the City Improvement Scheme? We, residents of Calcutta, fully recognize the principle that, if we want our city cleansed and beautified, we should be prepared to share the expense of the cleansing and beautifying process; but we hope for such help as will enable us to bear the extra burden without making the cost of existence too great for us, more especially for those who are in receipt of fixed salaries, but who find expenses continually increasing.

"I note that in the budget provision is made for the housing of Government officials, and I trust this will include some sort of living accommodation for the poorer class of Government clerks to whom it is a serious problem to find suitable quarters in the face of ever rising rents.

"Apparently for the first time after many years a very liberal grant has been made for Primary Education. May I venture to hope that, as no details are given as to how it is proposed to apportion this grant, some portion of it may be used for what, for want of a better appellation, I may call 'Primary Technical Education'? Technical Education has had substantial encouragement and support from Government for many years, and the results have been of marked benefit to a large number of young men whose training thus gained has enabled them to adopt professions of usefulness and profit. As a further step in this direction, Your Honour has recently introduced a system of Commercial Education, and I have no doubt that the opportunity will be taken full advantage of by young men who contemplate a business career, for with the foundations thus laid at schools and colleges they will find themselves prepared beforehand for the work that lies before them as clerks, book-keepers or accountants. Technical Education, therefore, has been dealt with in no niggardly spirit by the Government.

"But there is one class for whom apparently little has been done, the class who have to depend upon their hands to earn their livelihood, to whom training schools, engineering colleges and commercial classes are things unknown, or, if known, unattainable; whose education is of the most meagre description and whose training for the particular handicraft which they may adopt seems to be picked up anyhow and anywhere without any method or recognized system. It is on behalf of this class, the large class of artisans and

handicraftsmen, that I would beg some assistance from Your Honour. Some years ago a Commission was appointed by Government to enquire into this subject, and in response to an enquiry I received from the Secretary of that Commission I communicated my views at some length. I never heard the result of that Commission, or whether any definite conclusion was arrived at.

"I trust I may be pardoned if, on this point, I confine myself principally to the industry with which I am personally connected and in which I have had a continuous experience of over thirty-six years; but I have little doubt that employers in other branches of manufacturing industries would confirm what I say. Something is done in Reformatory Schools to teach young boys a trade. Apprentices are, I believe, taken in at the dockyards and telegraph works. But more than this is necessary. It is hardly advisable or desirable that boys should transgress the law in order to be taught a trade, and the other sources of training are open only to a few. What is wanted is that boys who are willing to learn a trade should have the opportunity afforded them of learning it in a methodical and systematic manner. Private concerns can and do afford a certain amount of training, but they are comparatively few in number and are in many cases out of the reach of the would-be handicraftsman. As it is at present, the large majority of youths pick up a knowledge of their craft as best they can, with the result that their workmanship is of a very low order, rendering them unfit to compete with others whose systems of training are better and more methodical.

"As an example, I would here mention a well-known fact, that Chinamen are gradually but surely supplanting natives as wood-workers. Whatever their system of training may be, it is not to be denied that their workmanship is superior in every way to that of the native, and I cannot accept it that this is due to any superiority of intelligence; for granting equality of conditions and training the native artisan can, when properly looked after, do his work as intelligently and skilfully as his Chinese competitor. But it is just that training that is lacking, and it is in this direction that I would solicit the help of the Government. I acknowledge that there are difficulties in the way, but those difficulties are not unsurmountable. They have existed in other branches of technical education and have been successfully overcome. We must recognize the general poverty of the class, the early age at which a boy must begin his training, the inability and possibly unwillingness of parents to send their boys to any established training institution, the inadvisability of insisting on educational tests which would be of little or no value to the man who has to earn his living by the work of his hands, and with these principles to guide us I feel sure that something could eventually be done to benefit and improve the position of the artisan classes of this Province.

"This Council has lately passed a law which will be very much to the benefit of Calcutta, I mean the Smoke-Nuisances Act. We have heard on many sides that the best prevention of the smoke-nuisance is to procure better stokers. At present we take an untrained coolie and tell him to shovel coal into a furnace. To him the fact that thick black smoke belches forth from the chimney is only evidence that he is zealously carrying out his orders to throw coal on the fire, and he is happy in consequence and proceeds to add more coal thereby causing more smoke. To talk to him about scientific stoking would be futile, and to tell him that the coal must be so distributed that there shall be little or no smoke would, to his mind, be an insult to his intelligence. Let the coolie however be trained before he is allowed to stoke, let him understand from the first that dense smoke only means imperfect combustion, let him learn that the less smoke he makes the more money he will get, and his endeavours thereafter will be confined to lesson rather than to increase the volume of smoke. But at present he has no one to teach him. All he has to do is to shovel coal and that he does to the best of his ability causing loss to his employers, inconvenience to his neighbours and earning less money for himself.

"I would take this opportunity of thanking Your Honour for the generous donation which has been provided for towards the paying patients' wards of

the General Hospital. This will be a matter for much satisfaction and congratulation to those who have striven so long and so earnestly for that admirable institution. It is hardly necessary for me to take up the time of the Council by dilating on its benefits and merits. I can only assure Your Honour that the boon is one which will be thoroughly appreciated by those who have the misfortune to be inmates of the hospital, and that you, Sir, will have earned the heartfelt gratitude of all sections of the European community in Bengal."

The Hon'ble BABU SALIGRAM SINGH said:—"I congratulate the Hon'ble Member in charge for having placed a good budget before us, and it is satisfactory to find that the financial condition of the Government of Bengal is sound and prosperous. In passing, I may here remark that the misapprehension under which some Hon'ble Members laboured last year as to the effect of the new financial settlement with the Government of India on the finances of Bengal must be by this time removed for good. I desire to offer a few remarks on the details of the budget.

"While commenting on the favourable financial position of the Government of Bengal during the year, the Hon'ble Member in charge of the budget admits that this is largely due to an unusual expansion of the stamp duty chiefly under the head of 'Court-Fee-stamps.' This, I am afraid, is not altogether a matter for congratulation, for an expansion of revenue chiefly under the head of Court-Fee-stamps undoubtedly means an increase in litigation. But at the same time I am bound to say that, with increased receipts from Stamps, the Government is not unmindful of the demands of Law and Justice for increased expenditure with a view to greater efficiency. This is evidenced—(a) by the provision made in the budget for an Additional Judge of the High Court, who I hope will be made permanent; (b) by a larger expenditure under fees to Pleaders; (c) by larger grants under salaries and establishment to Munsifs, diet and travelling expenses to witnesses and allowances to Jurors and Assessors; (d) by the proposed extension of the High Court buildings; (e) by the provision for the erection of Munsifs' Courts and Munsifs' private residences in different places and by other items; and I hope that such expenditure will be an ever-increasing factor in all future budgets.

"It is satisfactory to find that in the Budget Estimate for 1905-06, a sum of Rs. 2,85,000 has been set apart for an increase in the number of Deputy Magistrates and Deputy Collectors and the re-organisation of the Subordinate Executive Service. I do not know what the scheme is for the re-organisation of the Subordinate Executive Service, but no scheme will be satisfactory that does not include an increase in the initial pay of the 4th grade Sub-Deputy Collectors. As at present these officers commence with an initial pay of Rs. 100 *per mensem*, and this sum is altogether inadequate to support them, consistently with the style and dignity they have got to maintain. It must be remembered that these officers are drawn from the same class of men as Deputy Collectors, that in the majority of cases they possess the same educational qualifications, and that they are employed to discharge the same judicial and revenue work. It is therefore reasonable that they should begin with about the same pay as Deputy Magistrates, and I think it will be conceded that Rs. 150 a month will not be a too large sum for them to begin with. I trust my remarks will be kept in sight when the scheme for the re-organisation of the Sub-Executive Service is finally formulated.

"I see that a sum of Rs. 20,000 is provided in the budget for the re-organisation of the Registration Department. I do not know whether the re-organisation contemplated includes the placing of Rural Sub-Registrars on the permanent list and their being graded and paid salaries instead of commission. The Government of Bengal had some such scheme under their contemplation, and I should like to know whether by the proposed re-organisation of the department effect is to be given to this scheme, although the sum allotted for the re-organisation, in my opinion, would scarcely appear adequate enough for the purposes of such a scheme. If the re-organisation meant does not contemplate this, then I should respectfully like to submit that, the sooner attention is drawn to this matter, the better.

"It is a matter of regret that the Government of Bengal has not found it possible to utilise the grant that was sanctioned last year for improvement in the pay and prospects of the hard-worked Ministerial Officers. In reply to an interpellation in the Bengal Council some time ago we were given to understand that the scheme had not received the sanction of the Government of India, and the same reason is also put forward in the budget itself. But I trust that, before the time comes round for the presentation of the next budget, the Government of Bengal would be ready with the scheme in order to be able to make provision for it next year.

"I find that the estimates provide Rs. 70,000 for expenses during the prevalence of Plague, including a special grant of Rs. 50,000 to the Divisional Commissioners for special plague measures. While I am bound to say that in the past the Government has not been unmindful of the troubles and sufferings of the large plague-stricken population, especially in the districts of Bihar where the ravages of plague are most keenly felt, it strikes me that the sum provided this year must be somewhat inadequate to the requirements of the case, and I would respectfully press that the Government should give a larger grant for this purpose, even at this stage, if it is practicable to do so. This is a matter in which the Government ought to be generous.

"I also find that a sum of Rs. 48,000 is provided in the budget for raising the Dacca Survey School to the status of the Bihar School of Engineering. It may be necessary to raise the status of the Dacca Survey School, but at the same time the question of raising the status of the Bihar School of Engineering itself ought not to be altogether lost sight of. No doubt in reply to an address of the Bihar Landholders' Association, Your Honour was pleased to say that the consideration of that question ought to be postponed pending the consideration of the proposed transfer of the Sibpore Engineering College to Ranchi. I do not know whether such a transfer has been finally decided upon; but I venture to think that, even with the Sibpore Engineering College transferred to Ranchi, there would be found room enough for an Engineering College in the capital of Bihar itself. Nor would the cost of raising the Bihar School of Engineering to the status of a college, at least a college teaching up to the Lower Civil Engineering Examination only, be, I think, prohibitory; it has already many of the requisites of a college, and it will not, I, think, require a large expenditure to give it the required degree of expansion. I most respectfully beg to press this question on Your Honour's attention.

"There is another College that is very badly wanted in Bihar. I am indeed very glad to see a provision of Rs. 33,000 for improvements in the Temple Medical School, Bankipore. It is good so far as it goes, but not until the Temple Medical School is raised to the status of a college will the requirements of Bihar in the matter of medical education be adequately met. Will it be believed that with the Medical College in Calcutta in full swing for the last 70 years or more, there is not a single Bihari Assistant Surgeon in the service of Government; will it be believed that there is not even a single Bihari graduate of medicine except perhaps one. But this lamentable state of affairs, I respectfully beg to submit, is not due to the inaptitude or incapacity of the Biharis for medical education, for the Temple Medical School in Bankipore is full to overflowing with Bihari students, and there is absolutely no reason to doubt that students will not be forthcoming in large numbers for a Medical College if the advantages thereof are brought to their doors. And taking into consideration the fact that Government maintains but one solitary college in Bihar, and that the expenditure thereupon is out of all proportion and considerably below what would be the proper share of Bihar if the total expenditure on higher education on the basis of population or on the basis of Bihar's proportionate contribution to revenue were taken into account, and also taking into consideration the fact that practically speaking the Biharis have derived no advantage from the Calcutta Medical College, taking these two facts together into consideration, I think it will be conceded that the Biharis have a fair claim to have a Medical College of their own, and I beg to press this question on the attention of the Government of Bengal to be dealt with whenever an opportunity for it should arise.

"I cannot but tender my cordial thanks to the Government of India for the large grants for Police Reform, Primary Education and for the District Boards. Police Reform means, I take it, the reform of a vital department of the administration, and as such it is of the greatest consequence that the reform should be thorough, but at any rate the Government of Bengal ought to give a fair trial to the reform suggested before we shall be justified in asking for more. As regards the grants for Primary Education, I agree with the Hon'ble Member in charge of the budget in the way he proposes to spend it; and as regards the grant to the District Boards, I think it is necessary that the Commissioners of Divisions, who will be at present vested with the allocation of this grant to the different District Boards in his division, will keep in sight in making the allocation, not only the varying necessities of the different District Boards, but also, so far as practicable, the share that would in the ordinary course of business fall to the lot of each if the distribution were made direct by the Government.

"In conclusion, I am bound to congratulate the Hon'ble Member for having been able to provide for a number of useful and worthy objects under the different heads of expenditure: Land Revenue, Excise, Registration, General Administration, Law and Justice, Police, Education, Medical, Scientific and other minor departments, Miscellaneous, Irrigation and Civil Works, and to repeat that on the whole the budget is an eminently satisfactory one."

The Hon'ble BABU BHUPENDRA NATH BASU, said:—"Sir—I offer my best congratulations to the Hon'ble Mr. Shirres for the budget which he has laid before the Council and the admirable and lucid statement with which he introduced it. So far as it goes the budget is eminently satisfactory and the Hon'ble Member is entitled to just credit for it. The last financial settlement, whatever effect it may have had upon the stability of the financial relations between the Local and Imperial Governments, does not seem to have been an unmixed good. The additional tribute which we have to pay for the larger share of the Provincial revenues which the Imperial Government has appropriated, amounts for the next financial year to Rs. 74,72,000. Against this we have to set off Rs. 49,03,000, the Imperial grant; so our net loss is Rs. 25,69,000. This is a dear price to pay for the boon of an indefinite settlement not renewable every five years, and the price, with the expansion of our local revenues, will go on increasing every year.

"We are deeply grateful for the Imperial grant of 12½ lakhs to the District Boards. It is an act of tardy reparation. The injustice done to the fund by its diversion to objects other than those for which it was originally intended has been denied. The plea has been put forward that subsequent legislation has removed the limitations which surrounded the fund under its original scheme. We need not stop to inquire into the validity of this plea. The Government may, as it well knows, validate any act it chooses: its legality may not be questioned, but its justice and propriety very well may. People submitted to the levying of the road cess which they contended was a violation of the solemn pledge given by Government at the time of the permanent settlement on the distinct assurance that the fund would be utilised for certain well understood local purposes. Can it be for a moment said that this assurance has been adhered to? Legislation may legalise but cannot justify a wrong. We are sure the whole question will be carefully considered when the Local Self-Government Bill is introduced and we trust that justice will yet prevail. But however that may be, we welcome the relief that has been given to these hard-pressed bodies, the District Boards of Bengal; may we interpret it as a sign that Government feels the injustice of its action and is willing to make amends? I admit it is a bold interpretation, but Governments, and even the Government of India, are not above possessing a conscience.

"Sir, I am told that the help offered by Government for the purpose of digging wells and tanks for drinking water has been fully availed of. I may remind the Council that the Government offered fifty thousand rupees, provided the District Boards and private individuals paid a similar sum. I am glad and I congratulate ourselves and the Government that the sum expected from private contributions was actually subscribed; but it is not fair to the people who are paying the road cess and contributing through the District Boards, that they should make further private contributions. The contributions come of course, but we all know how.

"Coming to the question of Education, on behalf of the Constituency which I have the honour to represent in this Council, and that Constituency embraces the whole of educated Bengal and includes the officers, European and Indian, engaged in the work of education, I beg to express to Your Honour's Government our sincere gratitude for the largely increased expenditure sanctioned under this head. From Rs. 34,42,000 budgeted for in 1903-1904, we have for the ensuing year an estimated expenditure of Rs. 54,07,656; we have also to thank Your Honour's Government for the great improvements projected with regard to the Dacca College, for which a sum of Rs. 2,27,500 has been sanctioned and for Rs. 37,000 sanctioned for improvements to the Bethune College.

"Sir, I tread on delicate ground when I refer to the expenditure of Rs. 1,00,000 on the Ranchi Model College. I am aware of the difference of opinion which attaches to this scheme. Fears have been entertained in some quarters that the growth of the Ranchi Institution may choke the life of the Presidency College which has been endeared to us by its long and varied associations. It carries us back to the days of the old Hindu College, to times when the western scholar had to establish his claims against the ancient forms of the east; it has given us Educationists whose names are remembered with affection and pleasure; it has given us men whom we have learnt to look upon with pride. It serves as an exemplar to educational institutions all over the province and it is the centre of our hopes and aspirations. Any action which threatens to undermine its foundations are viewed with dismay. We have Your Honour's assurance that it is not intended to let the Presidency College die. Your Honour will pardon those of my countrymen who fear that Your Honour's successors may disregard your assurance and that a day may come when the Presidency College may cease to be.

"They point out, not without reason, that solemn pledges contained in Parliamentary Statutes and Royal Proclamations have not always been fulfilled: that assurances made to the ear have been broken to the hope, and that a succeeding Government may feel no compunction in upsetting the decision of its predecessor. I for my part do not share these fears. Whatever may be the fortunes of the Ranchi College, whatever the intentions of any future Rulers of Bengal, it is not possible to conceive that the seat of the foremost University in British India, the seat of the Supreme and Provincial Governments, the seat of the highest Courts and the principal public offices, the centre of all educational activity should be without an exemplary educational institution in the country.

"To the people in the mufassil, Calcutta with its congested population, its outbreaks of epidemic diseases, its dangerous attractions and its general expensiveness, it is no easy matter to send boys to be educated in the Presidency College. To parents in Calcutta when a boy is sickening in the close and pestilential atmosphere of the town, it is difficult to find where to send him to without a break in his studies. The Ranchi College will not

supplant the Presidency College, just as Darjeeling, nay, even Simla has not supplanted Calcutta, but it will supply a long-felt want. In its hostels grouped together will live the Hindu and the Mussulman, the patrician and the plebian, and in the warm days of youth they will contract friendships which will bind them as citizens and will be no mean factors in the evolution of India.

"Sir, whatever may be said of the Ranchi College Scheme, I think public opinion will unanimously support me in my prayer to strengthen the Presidency College and widen its sphere of usefulness. It has to maintain its position against powerful Missionary Colleges and active private institutions. No expense will be grudged by the country in giving the Presidency College the most efficient staff. As an old student of the College, I remember with pleasure and pride the days when we sat at the feet of men like Sutcliffe and Woodrow, Croft and Tawney, Elliot and Pedler. . . . Their sympathy with the students is still remembered with affection, their influence still permeates our life. Nor is this all. If the Presidency College is to fulfil its destiny, it must be converted into a residential College with large and healthy hostels and extensive recreation grounds, where the teacher and the taught may meet untrammelled by the formalities of the class room. Your Honour's sympathy with the cause of higher education is well known. Surely, Calcutta and all Bengal may expect what Your Honour has given to Dacca, and a resuscitated Presidency College with its unrivalled laboratories and library, surrounded by neat and nice-looking quarters for the students and the professors, overlooking a broad playground, skirting it may be the river or the canal, will be an institution which will worthily commemorate Your Honour's rule.

"Sir, while still on the subject of the Presidency College, I shall take leave to call Your Honour's attention to a matter to which my distinguished predecessor in the representation of the University with all the weight that attaches to his unique experience of University affairs had made pointed reference on the occasion of the last Budget debate, I mean the reduction in the number and value of the junior and senior scholarships awarded as the result of the Entrance and F. A. examinations. These scholarships are mostly won by poor students and are in many instances the only means on which they rely for their education. It is they who have given us our most distinguished scholars and it is on them that the burden of reduction falls very heavily. The schooling fee of the Presidency College is now higher than the 3rd grade junior scholarships, and these scholars if they wish to join the Presidency College have to take to private tuition to the detriment of their own studies. Your Honour's Government was pleased to hold out a hope on the occasion of the last Budget debate to re-consider the subject. I find additional provision to the extent of Rs. 15,000 has been made in the Budget for scholarships, and I trust that the grievances of the junior and senior scholars will now be redressed.

"Sir, though the Presidency College has naturally the first claim on Your Honour's attention, I may, I hope, also plead for the private Colleges in Calcutta. Hardly any of them in its literal sense is proprietary, most of them are vested in Committees; they have to fight their way with the limited means at their disposal; they have to satisfy the needs of their students who are no mean judges of the quality of the instruction they receive. They have to face private and Government competition and stand the strain of the exodus amongst the students due to plague or other epidemics in Calcutta. They carry on their work without Government aid and hardly with any private help; and they discharge a very useful function: hundreds and thousands of poor students would be denied the benefit of English education but for these private Colleges. The new regulations compelling them to provide for hostels will seriously handicap their resources, and it would be conferring a real boon on the country if the

Government came to their help under their present difficult situation. We acknowledge with pleasure the provision of Rs. 67,000 for rent of boarding houses for students in Calcutta; may we hope that a free gift of this sum will be made to private institutions according to their requirements for the accommodation of their students, or if that is not possible only a nominal return asked for.

"We have also to thank the Imperial Government for its grant of five lakhs to the University and Your Honour's Government for its grant of two lakhs. We hope the extension of the University Buildings that is contemplated will be made with the object of housing a central laboratory and library for the use of University students, so that in time with further funds the University of Calcutta may discharge the function of a teaching University.

"Our best thanks are also due to the Imperial Government for the grant of Rs. 10,00,000 in aid of primary education; it will lighten the burden of the District Board and help the cause of education in the country. We cordially and gratefully acknowledge the efforts of Government in the cause of education. We find that in the closing year there were 1,730,614 male scholars and 162,280 female scholars in school, giving a proportion of 30.08 and 2.82 respectively against the same population of school-going age.

"There was a slight rise in the number of schools, giving a total of 86,000 schools against 215,467 villages, or roughly speaking four schools for every three villages, and these include Government-aided, Board, and private institutions. I shall not dwell on the common places of the benefits of education. The Indian handloom industry in which Bengal occupies a high place is being gradually crushed out, because the weavers will not adopt the improvements which other countries have adopted, and which may be brought within their means. The Indian husbandman knows of no other implements than those which have been handed down to him from times immemorial.

"The only means to help them is to give a wider horizon to their vision and that can only be done through the means of education. We spend the least of all civilized countries on education and while in Europe and in North and South America primary education is compulsory and free, we extract from the ignorant and ill-fed peasantry of Bengal nearly 20 lakhs of rupees in fees. If primary education cannot be made compulsory, if it cannot be made altogether free, cannot the Government cheapen it, so that it may be more largely availed of than now by the people for whom it is intended.

"But whether we can render primary education free or not, even in the case of cultivators and working men, we can certainly render it more attractive. I do not know whether the Government is aware of the nature of the text-books in use in these schools. They are intended to be science primers issued by English-publishing firms and written in a language, which it will be hard to define and discriminate. One of them, the most largely used is a conglomerate of English and Bengali and it deals with all conceivable scientific subjects: Chemistry and Physics, Botany and Zoology, Hygiene and Hydrostatics all find a place there. Neither the ill-paid and ill-equipped *guru* nor the bewildered student can dive into its mysteries, and this beautiful jumble of scientific jargon is doing service for the scientific education of Bengali children. The thing would be ludicrous if it was not so pitiable. Generations of boys are growing up in utter ignorance of what they are taught and valuable time is being wasted. There have been protests and complaints, but who cares. Not the mighty Education Department, which is passing boys through the same mould so that they may emerge with the same shape.

"This brings me to the consideration of another cognate matter. We do not know what our Rulers think of our language. They believe, I am afraid, that it is a language without shape or form and that it may be chiselled into any shape. A learned Committee of four Englishmen and one Indian recently sat and came to the conclusion that primary instruction to the agricultural youth of Bengal should be imparted in their own dialect. We are told that a book has to be written out in English and then translated into the different dialects of Bengal, so that knowledge may be acquired without the process of learning a language. It is difficult to discuss the matter seriously: it is difficult to conceive that a translation from another language is to be the medium of instruction for little children: that foreign modes of thought and expression will have to be rendered into the dialectical language of Bengal, so that they may be understood by the illiterate classes. We may ask these learned gentlemen whether they would translate the word stomach, for instance as 'pat' for East Bengal as 'pet' for Central Bengal, as 'pent' for West Bengal and I do not know into what other word for all the different areas over which the Bengali race has the misfortune to be scattered. I do not know whether it is known to these gentlemen that the Bengali poetic renderings of the *Ramayana* and *Mahabharata*, the immortal works of Kirtibasha and Kashidasa are read or sung all over Bengal and notwithstanding the large admixture of Sanskrit words generally understood. I do not know whether they have witnessed the spectacle of a Jatra party from Calcutta visiting the interior of the country and largely attended by the literate and illiterate classes and equally appreciated by them. This is not the place nor the occasion to argue the question. In any country but in India nobody would have believed that such a recommendation could have been made and in no country would such a recommendation be given effect to. But it is no exaggeration to say that we do not know how we may fare here. If we oppose we impute, if we keep quiet we acquiesce. We have no intention to impute, but the country has unanimously protested against the recommendation and we trust Your Honour will deliver us from this impending calamity. The Bengali language is not so difficult that simple text-books in indigenous Bengali cannot be written in an intelligible form for the agricultural population. It is enough that we import all our necessities of life from foreign countries, it is enough that we clothe our agriculturists with the produce of Lancaster, let him have his language coined for him in his own country.

"Sir, I have on previous occasions dwelt on the grievances of the Subordinate and Provincial Educational Services. Your Honour's Government has been pleased to state that the matter is under the consideration of the Government of India. We hope, Sir, that we shall soon have a scheme which will remove one of the gravest blots in the educational system of this Province, an ill-paid staff to discharge what every civilized Government considers the most important function of administration.

"Sir, there is another class of officers who deserve some consideration at Your Honour's hands. I refer to the Sub-Deputy Collectors. They come from the same strata of society as the Deputy Collectors and have generally the same educational qualifications. Their initial pay of Rs. 100 specially when it is considered that they get no travelling allowance up to a distance of 15 miles is hardly adequate and is not desirable in the interests of the service itself or of the State. We are glad to find that the Financial Statement shows that Rs. 2,85,000 has been set apart for the re-organization of the Subordinate Executive Service and we are sure that the claims of this deserving class of officers will be duly considered.

"Sir, I have already detained Your Honour's Council too long and I dare not go into many other questions which vitally concern us. Your Honour is aware that there have been numerous complaints about the way in which gun licenses

have been issued or rather withheld. We fail to realise why in areas comparatively free from acts of violence, licenses previously issued are being cancelled. It can have but one meaning, that our Rulers, with every year that is passing, are growing more distrustful of the people, but that is a meaning which it is hard to attach to the action of the authorities. There must be some overzealous policeman somewhere, and we naturally appeal to Your Honour for relief.

"It is not possible at this stage to dwell on the effect of the recent Resolution of Your Honour's Government abolishing competitive tests for admission to the Provincial Civil Service. The merits of competition *versus* nomination have been discussed threadbare. Your Honour's distinguished predecessors have held different views, but views may certainly change.

"Sir, flattery and sycophancy have been justly condemned by very high authority. It seems that a variance between profession and practice is not the monopoly of the East. While we are told that sycophancy is an unpardonable sin allied to untruth, we are made over hand and foot to the tender mercies of the lord of the district. We have no means to ascertain how the youth of poor and middle class parents will approach the Collector, how their merits or demerits will be known to the earthly arbiter of their destiny. We are essentially a poor people, non-commercial and non-industrial. Service in the Government of their country has been to our young men one of the principal inducements to study. Altruistic and lofty ideals of knowledge for the sake of knowledge have not generally been the guiding principles of our young college students, as we are told is the case with the youths of more favoured nations. They must put aside their self respect and they must discard the exploded divinities of their ancient faith and burn incense at the altar of the gods who belong to a more virile race. When I think of what this will lead to, I despair of my countrymen. But while, Sir, I regret the introduction of this new system, I have to thank Your Honour for the recognition of the claims of the University. Your Honour has conferred upon the University the privilege of recommending three students for these appointments and this will to some extent keep the door open for poor but deserving boys to get into the service: it will palliate but not remove the evil.

"Sir, there is one matter to which I crave leave to refer before I conclude. Last year I appealed to Your Honour for relief on behalf of the malaria-stricken people of Bengal. On that occasion the Hon'ble Mr. Shirres in the course of the budget debate was pleased to say that a special officer had been deputed to make inquiries, but his report had not then been received. I trust that that report has since been received. In this connection I shall call Your Honour's attention to the following figures:—In 1903 while death from plague amounted to 65,680, fever accounted for 1,654,941 deaths: that is, roughly speaking, deaths from fever were nearly 25 times as great as deaths from plague. We are afraid that while this is the case, fever does not receive the same attention that plague does. The one arrests attention both of the people and the Government by its suddenness, the other is allowed to kill the Bengal peasant by slow degrees, and where it does not kill, it leaves behind a weakened population, who drag on a miserable existence. And the remedy is plain enough. In the mufassal towns, with their defective drainage and insanitary conditions, fever contributed 14·26 *per cent.* to the death-roll, whereas the rural areas were responsible for 22·65 *per cent.* And in the tract of the country surrounding Calcutta, *viz.*, in the 24-Parganas, while the death-rate from fever was 19·98 *per cent.* in Calcutta itself it was 5·74 *per cent.* The figures are significant and shew which way the remedy lies. No doubt the ignorance of the people as regards sanitary matters is to some extent responsible for this terrible havoc, but sanitary science will not help them to get the money for large drainage operations and good drinking water. The advance of science since the last Malaria Commission was held has been very great and we appeal to

Your Honour to appoint another Commission or Committee of Inquiry into the causes of death from malaria in Bengal and their remedies. We can assure Your Honour no expense will be grudged by the people on this head.

"While on the subject of malaria, may I draw Your Honour's attention to the condition of the Arambagh Sub-division of the District of Hooghly. In former times it used to be one of the healthiest places in West Bengal and was the breeding ground of that splendid body of men who formed the ranks of the dacoits. It suffers terribly from inundation which devastates the country for miles and miles, thrice and sometimes more in every year, allowing not a blade of grass to grow and then follows fever in its train. This is what was said of the Sub-division in the last Census Report :—

"This Sub-division is generally looked upon as the unhealthiest part, and its crops are often damaged by floods from the Damoodar, whose waters are now allowed to spill over its right bank in order to obviate the risk of the embankment of the left side being breached. In spite of the immigration that has taken place, the district is still less populous by 70,000 than it was in 1872, and even then the district had suffered terribly from the fever epidemic for nearly a decade. It seems very doubtful whether it will fully recover its losses until the drainage problem is solved. The place is but three or four hours' journey from Calcutta, and I would respectfully appeal to Your Honour to visit the locality during the next rains to realise the misery and the sufferings of the poor inhabitants. I have ventured to make the appeal, relying upon Your Honour's sympathy for the poor and the suffering; and I am sure my appeal shall not be in vain.

"Sir, coming nearer home, I may be pardoned if I make some reference to the Municipality of Calcutta. We read with a profound feeling of disappointment the Resolution of Your Honour's Government on the last Administration Report of the Corporation of Calcutta. The Special Committee of that Corporation has brought out defects both of administration and constitution which were serious. People expected that the Government would give directions to rectify the defects which the Committee had so lucidly pointed out. Even the Hon'ble Mr. K. G. Gupta had to adopt the main charges that the Committee had substantiated, and it was scarcely expected that the Government would be influenced in its judgment by the constitution of the Special Committee and would practically dismiss the report from the consideration with the following remarks :—

The Special Committee of the Corporation reviewed the Chairman's report in a very thorough manner, and rendered good service in drawing attention to defects which demand careful attention. But they were as a body frankly hostile to the whole system of administration introduced by the present Calcutta Municipal Act. A very cordial appreciation of good work was not perhaps therefore to be expected in their review.

"I do not think the Government could have overlooked the fact that one of the members of the Committee belonged to an important body which was violently opposed to the old order of things and was partly responsible for the new, and that the report was unanimous. However, I do not wish to detain the Council about controversial matters in regard to the Corporation of Calcutta. I shall as a resident of Calcutta call Your Honour's attention to the following observation in the Government Resolution :—

The supply of unfiltered water is causing anxiety. The large increase in the number of connected privies has materially reduced the pressure in certain localities.

"As my hon'ble friend the Chairman of the Corporation will admit, it has failed in many instances and has proved very vexatious. It is a serious

menace to the health of the town when the supply of unfiltered water to the privies fails, as it frequently does in the hot season, and I would appeal to my hon'ble friend and ask Your Honour to support me in the appeal, not to insist on converting service into connected privies until the unfiltered water-supply has been placed on a more satisfactory basis.

"Sir, I showed from figures which I placed before the Council on the occasion of the last budget debate, that the Corporation no longer represented the people of Calcutta, and the representation such as it is of the northern portion of Calcutta was extremely weak. The old members are gone and the new have not the advantage of the experience of the past behind them. In many cases representatives have come in because people did not care as to who should represent them, and the result has been that the northern portion of Calcutta has not received the same amount of attention that it deserves. Though along with my colleagues I felt it my duty to secede from the new Corporation under circumstances I need not now advert to, yet I am ready and willing to acknowledge the services of the new Commissioners specially of the gentlemen representing the Chambers of Commerce, who have taken great pains to beautify and adorn the town. That the north has not received the same care as the south, is one not so much to the apathy of the Commissioners as to their ignorance of the conditions of the northern town.

"So long as my hon'ble friend continues to be the Chairman of the Corporation, we are fully assured that the Indian portion of the town will not be neglected: he knows the people and the people know him: he knows their wants and grievances, and is always ready to come to their rescue, but those who have been in the Corporation can alone realise how difficult it is for the Chairman to direct funds to be spent in any particular area unless he is strongly backed by the representatives of that area: a stronger representation takes away from what ought to have gone to a weaker neighbour. Situated as we are the only person we look forward to is the Chairman, and we have found him always ready and willing to help us. But, Sir, this state of things is not satisfactory. The Hon'ble Mr. Greer has lived down the sinister reputation that the Corporation had acquired of extinguishing its Chairman, but the Corporation cannot hold him tied down for ever. It is necessary that the people should be given some voice, and I submit a preponderating voice, in their own affairs.

"The defects of the present constitution of the Corporation are admitted even by those who were its warmest supporters at the start and I appeal to Your Honour's Government to take a step forward. I am sure Your Honour will be the last person to adhere to a policy after it has been found wanting and there is no doubt that the policy which evolved the Municipal Corporation as now constituted, has been found to have been misconceived. Calcutta requires expansion, its people want more elbow-room. The people of the northern part justly complain of the want of a space like the maidan in the south. Let us extend the limits of Calcutta westward across the river, northward and eastward across the canal. It is cruel to remove bustees without providing accommodation for the poor people to live in the outskirts of the town. There are no healthy quarters in the outskirts, no easy and cheap railway communication to bring the people in. The Improvement Scheme of Calcutta will fail, if we cannot provide for a healthy and easily accessible suburban area. Indications are not wanting to show that Your Honour has in view a large scheme for the re-organization and reconstitution of the Corporation of Calcutta. We hope they are correct and we pray for a generous consideration of the claims of the people in any such scheme that may be framed.

"Referring to the Improvement Scheme the public are rather surprised that its details have hitherto been kept back from them. It is incomprehensible why the public are denied an opportunity of expressing their views on any measure until it has reached a stage where public criticism becomes useless, either because the scheme has become so far developed that any material alteration is impracticable or because the prestige of the Government is likely to suffer if it makes concessions to public opinion. It would have been a great advantage to the Government and to the public if the outlines of the scheme, specially its financial provisions, had been well considered here before they were submitted to the Secretary of State. Now that the sanction of the Secretary of State has been received, the scheme should be published for public information and criticism without keeping them in further suspense. In this connection may I appeal to Your Honour to give the people an adequate representation in any constitution that may be framed for carrying out the scheme, so that the difficulties of the people affected may be properly considered and justly dealt with and what is more the people may feel that they will be justly dealt with.

"There is one other matter to which I wish to refer before I close. There is a great deal of alarm at the threatened imposition of further cesses under the Local Self-Government Bill. It stands hardly to reason that with a treasury overflowing with surpluses further fresh taxation should be resorted to.

"The public are also alarmed at the rumours of the introduction of a measure which will place the ignorant Bengal villager under the clutches of the Police. Balers and shippers may refuse to buy wet jute, but it is unreasonable to expect the Corporation or Government to send people to jail because they fail to supply to balers and shippers jute of the quality contracted for. It would be as reasonable to expect balers and shippers to be sent to jail if they fail to pay the price of the jute they contract to buy.

"Sir, I have detained, I am afraid, Your Honour's Council at great length. I thank Your Honour for the patience with which you have listened to our tale of grievances. Busy men as we are no one realises more than we do the tiresome repetition which we feel it our duty to inflict on this Council; but this is our only opportunity to make ourselves heard; we are told that our platform resolutions passed at meetings, some of which we attend at considerable sacrifice, are the mere expressions of opinion of meddlesome busy bodies and we are not above feeling a suspicion that our speeches in Council count for little more. If the Government had realised how much a resolution which it pens in the seclusion of its bureau, how much a Bill which it drafts in its Secretariat recess, moves the palpitating mass of humanity placed under its care, weak and weighted down it may be, but swayed by the same emotions as their more fortunate brethren and trying to lift the burden of centuries of ignorance and misgovernment; if they had realised how a scheme dividing the language or the people, looking so simple on paper; how a resolution which undoes the gracious promise of the late Queen and excludes the people for nothing else than the crime of colour from appointments in their own country, even in the Department of Police, for we are willing to accept any challenge on the ground of fitness, sends a throbbing motion of pain through their fibres penetrating down to the very centre; if they had realised how this same mass of humanity, not often trusted and often misinterpreted and misunderstood, turn in their hopelessness and helplessness to the generous promises of noble Englishmen, who in the past have come to their rescue, our Government would pause and would give a more patient and sympathetic hearing to our representations. I have every reason to trust that though effect may not be given to what we believe is conducive to the interests of the people, our humble representations will receive sympathetic attention at Your Honour's hands."

The Hon'ble BABU KALI PADA GHOSH said:—"I beg to offer my hearty congratulations to the Hon'ble the Financial Secretary on the presentation of a budget which very well may be called a Prosperity Budget. It is gratifying to find that there has been an increase of over 12 lakhs to the receipts for the current year, as originally estimated. The consideration of the details in connection with this increase shows that on one single item, viz., Stamps, there has been an increase of 3 lakhs. In explanation of this increase we are told that it is due to an unusual expansion of Stamp Revenue, chiefly under the head of 'Court-fee Stamps.' This evidently means that there has been an unusual increase in litigation, and I would ask the Hon'ble the Financial Secretary to favour us with an explanation as to the cause which has occasioned this increase. Although I myself am a lawyer, I cannot say that I can felicitate the country on this enormous expansion of litigation.

"Turning to the expenditure side, we find that in the current year there have been savings amounting to Rs. 22,55,000. This is certainly not a matter for congratulation. These savings have evidently been achieved by deferring the execution of several reforms, such as schemes for the improvement of salaries of the ministerial officers, for an increase in the number of Deputy Collectors and the re-organisation of the Subordinate Executive Service and for Educational reforms. While placing the Financial Statement for the current year in March last, the Hon'ble the Financial Secretary congratulated himself on the introduction of a budget under which these much-needed reforms would be carried out; but it is to be regretted that very little progress was made during the year towards executing any of them. In explanation we are told that necessary sanction could not be obtained before the close of the year; but, considering the fact that these schemes have been in contemplation for some years past, this explanation is rather disappointing, and we do not know when we shall see the actual completion of these measures.

"It is indeed satisfactory to notice that in the budget placed before us the permanent expenditure, allowed to the Local Government in the Financial Settlement, has been increased by Rs. 53,98,000, and that this increased amount has been distributed on several schemes involving urgent reforms. But, as regards the improvement of the position of ministerial officers, I must confess to a sense of disappointment. In the budget estimate for 1904-05 provision of 4 lakhs was made on this head; but in the budget under consideration the amount provided is only Rs. 2,75,000, viz., Rs. 1,11,000 shown under 'Land Revenue' and Rs. 1,64,000 under 'Law and Justice.' Will the Hon'ble the Financial Secretary be good enough to explain the cause of this reduction in the course of his speech?

"The said sum of Rs. 53,98,000 includes the magnificent Imperial grant of Rs. 34,50,000—a grant for which we are deeply grateful to the Government of India. This grant has been made for special purposes, viz., for Police and Educational reforms and grants to District Boards. These are certainly objects on which money cannot be too largely spent; and we hope the reforms, for which these assignments have been made, will be fully carried out before the close of the next financial year.

"Coming to the subject of 'Education', we find that in the budget placed before us the grant on this head has been raised from Rs. 35,19,000, provided in the current year's budget estimate to Rs. 47,52,000. We are deeply grateful for this increased appreciation of our educational wants; but, having regard to the growing needs of our people and our vast population, the grant must be regarded as not sufficiently adequate.

"I would next turn to the subject of Police reform—a subject which was agitating the minds of our countrymen for a considerably long time and which has at last been set at rest by the Resolution of the Government of India recently published. In paragraph 8 of his Explanatory Note, the Hon'ble the Financial Secretary has expressed his high appreciation of the character of the reforms, inaugurated by the said Resolution, but I regret I cannot fully share the Financial Secretary's views on this subject. The provisions made

for raising the pay of the Constables and Sub-Inspectors are certainly welcome, as they are an improvement, although not much, on the existing state of things; but those regarding the appointment of higher officers of the department have been received by us with a sense of profound disappointment. The distinction made between the appointment of European Assistant Superintendents and of Indian Deputy Superintendents, based as it is on racial considerations, is most lamentable.

"Then, again, we find that the promotion to the grade of District Superintendent will, in the case of European Assistant Superintendents, follow in the usual course but in the case of Indian Deputy Superintendents it has been considered inexpedient to reserve any fixed number of District Superintendentships, and they will be only eligible for promotion when their fitness is fully established. The practical result of these provisions will, we are afraid, be to shut the door to higher appointments in the department against the people of the country. Our disappointment is all the more keen that such a state of things should evolve out of the labours of a Commission which was presided over by a just and sympathetic ruler of the country like Your Honour.

"The object for which the grant of 12½ lakhs has been made to the District Boards has sufficiently been explained in the Financial Secretary's Note; but I desire to point out that what is wanted on the interior of the country is not so much roads and communications as an adequate supply of pure drinking-water. I trust that a large portion of this grant will be devoted to this purpose, and may I be permitted to express the hope that Your Honour's Government will be pleased to issue instructions upon these lines to the district authorities? The researches of eminent experts have left no doubt that among the potent causes of cholera and malarial fever is bad and impure water; and a Government which removes this want will be entitled to the unspeakable blessings of the country.

"I will next invite Your Honour's attention to a matter which specially affects the division of Chota Nagpur which I have the honour to represent in this Council. It is a question connected with Irrigation in that part of the country. The failure of rice crops in Chota Nagpur has been somewhat too frequent in recent years; and in the year, 1897-98 it resulted in a severe famine. This failure can hardly be attributed to want of rainfall, as we have scarcely less than fifty inches in a year, but it is generally due to the failure of what is called *hatiya* rains of October. In the event of their failure, the only means of saving the crops lies in artificial Irrigation; but the *bunds* and *ahars* which afford the only feasible means of irrigation in Chota Nagpur have in most cases gone out of repair and their beds are silted up. The landlords in Chota Nagpur are generally spendthrifts, and they have neither the means nor the inclination to undertake reforms in this connection, and the only improvement of the *bunds* is to be looked for from the tenantry. But the tenants, if left solely to their own resources, will hardly be able to do the needful in this matter.

"The system of advancing loans for improvement of *bunds* has not proved a success in Chota Nagpur, as the rigorous realization of arrears through peons has proved a source of harassment and given rise to a feeling of general repugnance to have recourse to Government for loan. Although a considerable portion of the division, I may say more than half, is practically under Government management,—I mean the portion comprising Government estates, Wards' estates, Encumbered estates—it is to be regretted that even in these estates very little has hitherto been done in the way of executing useful works of irrigation.

"The Report of the Indian Irrigation Commission, which held its sittings in 1902, strongly emphasizes the necessity of improving the existing *bunds* and *ahars* and increasing their number, as will appear from an extract I quote from the said report:—

The beds of *ahars* are silted up. The *bunds* are worn down and out of repair. In the repair of these *bunds* and the increase of their number lies the advancement of Irrigation in Chota Nagpur. In this undulating tract with its copious, if irregular, rainfall, there must be numberless small streams, the waters of which could be dammed and diverted into tanks and utilised in saving the crops at critical seasons.

"In regard to the estates under Government management, the report makes a pointed reference to the fact that much more should be done than at present by Government in its capacities of landlord and manager. We do not know how far the recommendation of the Irrigation Commission has been given effect to; and I think I shall be justified in pressing upon the attention of Government the adoption of measures calculated to give adequate relief in a matter of such vital importance. In estates under Government management, the Government can certainly do a great deal in its capacity as landlord or manager; and in other parts of the divisions where people, on account of their limited resources, are unable to do the needful, and specially where *bunds* are necessary across streams whereby water is diverted by a *pair* to a series of *ahars* and which the people cannot construct for want of any general power of combination amongst them, Government will, I trust, render adequate help by suitable grants out of the funds at its disposal. Having regard to the grants made to the District Boards by the Government of India. I venture to suggest that a part of this grant, so far as Chota Nagpur is concerned, may usefully be ear-marked for this important purpose.

"I have no desire, Sir, to make my tale of grievances too heavy, but I cannot conclude without drawing Your Honour's attention to another matter which is also of great importance, affecting as it does the constitution of District Boards in Chota Nagpur. In four out of the five districts in this division we have got Boards, but all of them are composed on a nomination system. Whatever might have been the state of things in the past, Chota Nagpur has in recent years made satisfactory progress; and I venture to submit that time has come when the Boards in Chota Nagpur should be constituted on an elective basis. I fervently pray that Your Honour's Government may see its way to give an impetus to the legitimate aspirations and loyal sentiments of the people by introducing the elective system into the composition of the Boards and thereby earn the deep gratitude of the people of Chota Nagpur. Having regard to the fact that Ranchi is soon destined under the benevolent auspices of Your Honour's Government to be a centre of high education, it is proper in the fitness of things that the boon of Local Self-Government should precede the introduction of that higher education which will foster and promote such an institution."

The Hon'ble Mr. GREER said :—"Your Honour, the Hon'ble Member for the University has referred to matters connected with the Corporation, and I desire to say a few words on the subject. I am accustomed to hearing complaints regarding the neglect of the Northern Wards of the City, but I am unable to find out any period in which so much has been done to improve the locality as during the past few years. I do not propose to weary the Council with details of Municipal Administration; they are to be found in the annual reports. I would only ask the Hon'ble Member to consider at what period in the history of the City of Calcutta has so much money been devoted and attention given to the wants of the inhabitants as regards conservancy, the cleansing of streets and *bustees*, the water-supply, the opening out of public squares, and such like municipal conveniences. The answers will be found in the annual reports. The area is overcrowded with buildings, constructed in defiance of sanitary laws, and people, the majority of whom have an elementary knowledge of the principles which govern the public health, and the Corporation have a most heavy task in coping with the evils which they have received as a legacy from the past. They are facing the difficulty and will continue to do so, but it is only reasonable to ask for a proper comparison to be made of the state of things in the present and the past and for an exercise of patience for the development of improvements which are being carried out. As regards the unfiltered water-supply, I do not consider it a satisfactory system. In my opinion it should never have been introduced. An accidental breakdown of the engines at Mullick's Ghât brought about a temporary failure of the unfiltered water-supply last year, but the pressure has been fairly maintained since then, except a short interval for the repair of the main. The main pipe along the Strand Road is unduly small for the demand of the northern part of the City, and, in order to meet

the difficulty, provision has been made in the coming financial year for the construction of a 24-inch main at a cost of Rs. 66,000, which will increase the pressure by 15 feet. I would here briefly note that a scheme is under consideration to abolish the unfiltered water-supply, substituting filtered water throughout the town and giving the inhabitants an ample supply of pure water. I do not know the Hon'ble Member's source of information regarding the completed sewers in the suburbs declared to be unfit for use. I am informed by the Engineering Department that the total length of sewers to be constructed under the Suburban Drainage Scheme in round figures is about 43 miles, and that a total length of 99,000 feet were finished before the year 1900. Of this finished length already taken over, so far as they have discovered, 200 feet have failed owing to unforeseen causes, or about 2 of the total length.

"A reference has been made to Local Self-Government in Calcutta. I would ask your permission to say a few words on a subject which I trust will engage the attention of the Council at no distant date and bring about legislation in the interests of Municipal Government in this City. Your Honour has lately issued a Resolution, which should have the effect of the needful information being collected and definite proposals being prepared for the consideration of this Council. I refer to the Borough system. It is in force in London, where various complications exist owing to the presence of conflicting authorities—the Local Government Board, the London County Council, the Borough Council and Vestries. In Calcutta there is a clean page, so to speak, in the absence of vested interests. Briefly speaking the system consists in the creation of a number of Boroughs working with a certain degree of independence in subordination to a central authority—the Corporation. The preliminary steps in this direction have been taken in Calcutta since the passing of the existing Municipal Act by the division of the City into four districts, each provided with a District office, equipped with Engineers, Health Officers and Building Surveyors and the necessary subordinate staff, clerical and outdoor. The annual budget of the Corporation now shows the distribution of municipal funds under various municipal heads amongst the four districts. A process of decentralisation has thus been carried into effect, but any further substantial progress requires legislation, and the creation of Boroughs is the natural and needful step. The time therefore has come for extending the system by giving each of these districts some degree of independence for the discharge of its municipal duties. Under such a system the Corporation, including the representatives from Borough Councils, would retain in their hands works which may be classed as Metropolitan, as, for example, main drainage and water-supply, and especially the preparation of the annual City Budget with control over Borough Budgets. The Corporation and the headquarters staff would thus be relieved from dealing with an enormous mass of petty works and details, and could devote more time to important major operations.

"On the other hand, the Borough Councils, working within Budget limits, might deal with local affairs, the cleansing of the Borough area, the watering and lighting of its streets, and numerous minor works. The Borough Council might work with its own Chairman (a non-official) and Committees, and many representative men would find ample scope for their energies in these local administrations. It is desirable that the services of these men should be utilised in municipal affairs and, there being proper guidance, the public would derive great benefit from them.

"Such is the first part of the scheme, but I am strongly of opinion that to stop at this point would be to shut our eyes to a portion of the measure which presses most urgently for attention, namely, the extension of the system to the Suburban Municipalities and their amalgamation in the Borough system under the Corporation. To an outsider the Suburban Municipalities and the City proper together constitute Calcutta. In many cases the wants of the inhabitants of these areas are alike. Many of these Suburban Municipalities have direct concern in the work of the Corporation, as for example in the Water-Supply and Main Drainage Schemes, and the interests of the residents would be benefited by their representation on the central body.

"It is desirable that a systematic form of Municipal Government should be established over Calcutta and its Suburbs, and that the latter should be brought into more close communication with the central authority. There is an imminent danger of the Suburban Municipalities being overrun by the surplus population of the City and the evils being repeated in them which are now menacing the prosperity of Calcutta.

"The second part of the scheme presents extra difficulties as regards taxation and other details, but there is no need for uniformity in all particulars, and the measure does not necessarily contemplate the imposition of the existing rates and taxes of Calcutta over the Suburban Municipalities. I have said that I trust some such measure may be considered by the Council at no distant date. It involves no admission of failure in the past, but merely implies a natural development of existing conditions. I am of opinion that the change is called for alike in the interests of the Government and the rate-payers, and that a postponement of the measure would involve an increase in the difficulties to be met with hereafter in introducing this great and needful reform."

The Hon'ble MR. CARNDUFF said :—"Sir,—It will not be necessary for me to detain the Council long; for the Education and Judicial Departments have been very liberally treated, and the tone of the speeches to which we have been listening, is so far as those Departments are concerned, in the main congratulatory.

"For primary education the special assignment of ten lakhs of rupees will enable us, through the District Boards, to make an effective start in the direction of providing decent buildings for primary schools and so supplying a very real want and removing a reproach; to carry out a scheme for the development of indigenous Muhammadan primary schools; to extend facilities for education in rural areas, in some cases by establishing primary schools with courses specially adapted for the children of the agricultural population, and in others by converting a number of existing lower primary schools into schools with simpler courses of study and shorter hours of attendance; to raise many lower primary to the rank of upper primary schools, and to establish new schools of the latter class; to found additional training schools for teachers for rural primary schools; and to strengthen the subordinate inspecting agency, which is, and has for years been, very inadequate.

"As regards the proposal for the translation into the various dialects of text-books for lower primary schools, I would remind the Hon'ble Baba Ambika Charan Mazumdar, the Hon'ble Mr. Chaudhuri and the Hon'ble Babu Bhupendra Nath Basu that the Lieutenant-Governor has lately agreed to extend till the 15th April the period within which opinions will be received. I am, therefore, not now in a position to make any definite statement on the subject; but the Hon'ble Members may rest assured that it will be approached with an open mind, and that their objections will be carefully considered. The special scholarships, regarding which one Hon'ble Member has asked for information, are industrial scholarships intended for Indian students proceeding abroad to study technical subjects. Four such scholarships have been provided for students who are now reading at the Birmingham University, and two mining scholarships will be tenable by students attending the Civil Engineering College at Sibpur. The Nizamat scholarships mentioned in the budget will be awarded, as heretofore, to deserving members of a noble Muhammadan family. The Kindergarten system has now been regularly introduced, and the expenditure of almost a lakh of rupees for the purchase of new and improved appliances has been sanctioned. As regards training schools for gurus, the intention is to establish these at sub-divisional headquarters, and proposals for the creation of training colleges have been submitted to the Government of India. How great are the needs of Bengal in this respect is strikingly seen when it is stated that the percentage of trained teachers in primary schools in this Province is 4.1 only, as against 23.4 in Madras, 34.1 in Bombay, 39.2 in the United Provinces, and 48.3 in the Punjab. The present training schools are not suitable for the purpose of training

teachers for rural primary schools, and are barely sufficient to produce enough teachers for upper primary and middle vernacular schools. It is proposed, therefore, to open special training schools for the teachers of rural primary schools, and it is considered necessary to open not less than 70 such schools, each capable of training 40 students a year; but even at this rate it will take some sixteen years to provide for the existing number of rural primary schools. A scheme for the re-organisation of the Educational Services is as I have had occasion to state in answer to a question in Council two weeks ago, now before the Imperial Government, and, if it is sanctioned, special provision will be made for the funds required to carry it into effect.

"The Hon'ble Babu Bhupendra Nath Basu has urged that hostels and quarters for professors should be provided for in connection with the Presidency College. I would remind the Hon'ble Member that the Eden Hindu Hostel for students was established some years ago; and I may add that the question of building quarters for professors near the College is under consideration.

"As regards the proposal to raise the Bihar School of Engineering to the status of an Engineering College, I am not in a position to say more at present, in reply to the Hon'ble Babu Saligram Singh, than that the question has not been lost sight of.

"The Hon'ble Mr. Larmour has referred to what he has styled 'primary technical education,' and here, no doubt, much remains to be done. When communicating their orders upon the Report of the Committee on Industrial Education, the Government of India asked this Government to prepare a scheme, and promised financial aid to it, if approved. They observed that it would probably be found that the industry to be dealt with first should be weaving; and accordingly this Government convened a Conference at which both the Bengal Chamber of Commerce and the Bengal National Chamber of Commerce were represented. The result was that definite proposals for the improvement and encouragement of the hand-loom industry were submitted to, and are now before, the Government of India. That scheme will, of course, be but a beginning, and will, it is hoped, be only the first of others having for their object the training of the ordinary artisans to whom the Hon'ble Member has referred. Proposals for the improvement of the bone and hide-curing industries have already been put forward, and the Hon'ble Member now mentions wood-work and other handicrafts. It is the intention of this Government to turn to these as soon as the weaving scheme has been fairly started.

"In the Judicial Department the claims of the ministerial establishments attached to the Civil Courts have not been overlooked, and I am glad to be able to say that a proposal to strengthen the Nazarats in particular is about to be referred to a strong Committee, which will meet probably next July.

"The explanation why the budget provision for temporary Subordinate Judges during the current year has not been fully expended is that, whereas we provided for three extra officers throughout the year, it was found unnecessary—and the Government was guided in the matter entirely by the Hon'ble Judges of the High Court—to employ them for more than six months. As regards the figures relating to District Judges, the fact is that some of the expenditure budgetted for last year, though falling under the heading 'District and Sessions Judges,' was intended to meet the cost of the appointment of night-watchmen for the civil courts, and fewer appointments than were anticipated were found to be actually necessary.

"The outcome of the recommendations made by the Police Commission will, I believe, be dealt with by another official Member, and I need not offer any remarks on the subject."

The Hon'ble Mr. SHIRAZI said:—"Sir, I have to thank the Hon'ble Members who have spoken for the congratulations which they have been good enough to give me and also for the courtesy with which they have responded to my request that they would furnish me beforehand with an indication of

the particular topics they proposed to touch upon. I regret, however, that in some cases the intimation was received too late for me to examine or deal with the facts and figures other than those relating to the budget.

"In the first place I may endeavour to re-assure as far as I can those Hon'ble Members who see nothing but discouragement in the increase of revenue under various heads. The increases under Stamps were principally in the following districts :—

	Rs.		Rs.
Mymensingh	... 39,000	Bhaghalpur	... 59,000
Tippera	... 39,000	Purneah	... 74,000
Gaya	... 56,000	Backergunge	... 33,000
Mazuffarpur	... 64,000	Calcutta	... 1,71,000

"In Calcutta there was a large increase under general stamps. In the other places the increase according to the explanations which have been received is due partly to the Survey and Settlement operations and partly to additions to the Judicial staff.

"The Survey and Settlement operations, however, although they bring matters to a head at the time tend to prevent subsequent litigation. Also the increases following on additions to the Judicial staff are due in part to the clearing off of arrears. On the other hand it is probable that other additions to the Judicial staff on which we have been congratulated will lead to enhanced receipts in other places.

"Again the Hon'ble Babu Ambika Charan Mazumdar complains of the increased estimate for ordinary collections of Income-tax which he contends is not fair and legitimate. If, however, he will turn to paragraph 20 of the Explanatory Notes he will see that the average annual increase during the four years ending with the year 1902-1903 from the classes who are still liable to assessment was Rs. 1,78,000. Against this average increase of Rs. 1,78,000 we have estimated for an increase of only one lakh. Although, therefore, we have not budgetted for a decrease our moderate estimate contemplates the possibility of a large falling off in the rate of increase, and perhaps that may satisfy the Hon'ble Member.

"As regards 'Excise' I need only refer to the speech of the Hon'ble Mr. Baker in the Imperial Council on Wednesday which dealt fully with the subject.

"My hon'ble friend Babu Bhupendra Nath Basu makes out that the new settlement gives a net loss of Rs. 25,69,000 a year. I do not propose to go over the discussions regarding the financial settlement again or to take up the time of the Council with an explanation of the figures. I have however a statement here showing that both in the current year and next year there is a net gain instead of a net loss. This statement I will lay upon the table.

"Several Members have expressed regret at the existence of savings due to our failure to obtain sanction for large schemes especially to the scheme for the improvement of the pay and position of Ministerial Officers. The savings on account of the scheme for Deputy Magistrates are comparatively small because the large grant which the Government of India have promised will not be made until a scheme is sanctioned. The proposals regarding the Subordinate Executive staff have now been sanctioned. As regards Ministerial Officers I can only say that this Government has spared no efforts to push the scheme through and equally shares the regret expressed by the Hon'ble Members. There was no cut and dried scheme ready beforehand, but as soon as we knew that money was likely to be available one was prepared. I fear that I must plead guilty to having been far too sanguine when I spoke last year of our ability to push through quickly a scheme of such magnitude. The preparation of the Proposition Statement by the Accountant-General was a *magnum opus* in itself and took time. The scheme also was bound to contain and did contain many debatable points, and at the instance of the Government of India the Lieutenant-Governor has directed the appointment of a Committee to prepare

a larger scheme. The Lieutenant-Governor hopes however that it may be found possible to allow an *ad interim* increase of some kind without waiting for the report of the Committee. I may also explain that the reduced provision for Ministerial Officers in next year's budget to which allusion is made by the Hon'ble Babu Kali Pada Ghosh is not due to the scheme having been cut down but to the fact that we do not anticipate that any orders of the Secretary of State can be received for some time and we have therefore provided for payment for only part of the year. If, however, sanction is obtained at an earlier date we shall transfer money from some other heads so as to enable payments to be made at once.

"The Hon'ble Mr. Larmour has expressed the hope that if Chittagong goes over to Assam the grants we are now making to that port will be refunded. The money, however, was made over to us by the Government of India expressly for expenditure on Chittagong and I fear that if Chittagong goes the money goes with it. Nor can I satisfy the Hon'ble Member with any promise that the Provincial Government will make any large contribution towards the cost of the Improvement Scheme. The expenditure in Calcutta on Public Works, Medical, Education and Police is large and we have just heard a complaint from the Hon'ble Mr. Chaudhuri on the subject. Regarding the scheme for housing Government servants in Calcutta I may say, however, that when it again comes before this Government, as no doubt it will do, the remarks of the Hon'ble Member will be carefully considered.

"Regarding Water-Supply I may say that the special grant which we made at the beginning of the year has been all utilised and in fact has been exceeded, but we met all the demands which were made upon us. On the general question I have nothing to add to what has been repeatedly said and I shall confine myself to quoting remarks made by the Hon'ble Mr. Baker with which I entirely agree. He dealt with this subject in three successive years but I shall content myself with quoting the remarks made in 1900—

But the notion that the Government can by any action on its part provide the people with an adequate supply of good water is an absolute chimera. Nothing can be done except by the people themselves. Last year I pointed out that almost every village in Bengal possessed one or more suitable tanks or wells which, if properly looked after, would provide all that is required. In 1896 it was pointed out that in 1882 Government gave a grant of one lakh for Water-Supply in Nadia, yet in produced no material effect. What is wanted is that the zamindars and the villagers themselves should re-excavate and maintain existing tanks. A doctrine of self-help is usually distasteful; but in this vitally important matter there is no other possible remedy.

"As regards Malaria also I have little to say that is new. We have made arrangements to manufacture more Quinine, we have increased the quantity of quinine in pice packets from five to seven grains and we are arranging to increase the number of distributing centres. The Hon'ble Mr. Chaudhuri derives no comfort from the entry of Rs. 40,000 for the enlargement of the Cinchona factory in order to increase the supply of quinine because he fears that Government may derive a profit from the manufacture. Let me re-assure him on that point. Owing to improved processes the cost of manufacture is constantly being reduced but as soon as we find that such is the case we pass on the benefit to the public. Recently finding that there was a profit we increased the quantity of quinine in pice packets from 5 to 7 grains. I may also direct attention to another entry in paragraph 14 of the Explanatory Notes. The entry in question is Rs. 3,75,000 which is part of a contribution of 5 lakhs towards the cost of the Mograhat Drainage Scheme.

"The Hon'ble Member also makes the statement that I am unable to show any expense under the head of remedial measures in respect of such preventable diseases as Cholera and Malarial Fever. I have just referred to certain items of specific expenditure and in addition to those I would point out that the medical expenditure shown in the budget for next year amounts to 22½ lakhs of rupees. This money is for the purpose of combating all disease but inasmuch as Malaria is the principal disease in this Province it may fairly be said that a large part of this expenditure is devoted to combating that disease.

"The Hon'ble Babu Bhupendra Nath Basu referred to the condition of the Sub-division of Arambagh. The report of the Civil Surgeon of Hooghly for

the year 1904 shows that no special inundations took place in the district during the year. It is stated that the year was less unhealthy than usual, and every registering circle in the district shows a diminution in death-rate. It is also reported that for the whole district the fall is most marked in Malarial fevers. The Civil Surgeon says that the decrease in the death-rate is not due to any slackness in registration but that it represents a really lower number of deaths.

"There has not been time to obtain the opinion of the Medical Advisers of Government on the request for a Commission of Enquiry. The suggestion will in due course be submitted for His Honour's orders, but speaking for myself as a layman I am inclined to think that what we require at the present stage is bacteriological enquiry of the facts known rather than a Commission for the purpose of ascertaining new facts.

"With regard to Plague I may say that we have met all the applications for money that have been made and only a few days ago Government gave additional grants of Rs. 8,000 to the Commissioner of Patna and of Rs. 1,500 to the Commissioner of Burdwan. As Hon'ble Members are aware it is very difficult usefully to incur much direct expenditure on Plague. The people do not welcome inoculation or disinfection, and there is no use building huts to assist in evacuation unless the people are willing to occupy them. As I said last year Government has not up to the present been deterred by any expense it has been called on to meet and the difficulty is to carry the people with us. The decrease in Plague expenditure referred to by the Hon'ble Mr. Chaudhuri was due to the abandonment of the policy of segregation camps.

"Lastly, I may refer to the urgent prayer of the Hon'ble Babu Kali Pada Ghosh for the introduction of the elective system into Chota Nagpur. I would remind the Hon'ble Member however that it is only a few years since District Boards were established in Chota Nagpur and the elective system can exist only where there are Local Boards. There is only one Local Board in Chota Nagpur namely that in the Gobindpur Sub-division of the district of Manbhum. This Local Board was established about two years ago and will in due course elect members to the District Board. The local officers will be consulted on the suggestion that the people should be allowed to elect their representatives, but I may point out that in more advanced places the Government is frequently compelled to nominate members because of the failure of elections."

Statement showing loss or gain in Revenue by the Financial Settlement of 1904.

	PROVINCIAL SHARES UNDER THE OLD SETTLEMENT.		PROVINCIAL SHARES UNDER THE NEW SETTLEMENT.		DIFFERENCE.	
	Revised Budget.		Revised Budget.		Revised Budget.	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Receipts.</i>						
Stamps ...	1,56,00	1,60,50	1,04,00	1,07,00	...	...
Excise ...	88,50	86,75	73,06	79,91	...	...
Assessed Taxes	25,00	25,50	12,50	12,75	...	...
Forest ...	5,90	6,00	2,95	3,00	...	...
Registration	8,50	8,50	17,00	17,00	...	...
	2,78,90	2,87,25	2,09,51	2,19,66	(-) 69,39	(-) 67,59
Adjustment	-14,19	-14,19	-4,90	-49,03	63,22	63,22
	2,64,71	2,73,06	2,58,54	2,68,69	-6,17	-4,37
<i>Customs—</i>						
Receipts ...	2,64	2,58	...	...	...	...
Expenditure	10,52	11,00	...	...	...	...
Net ...	-7,88	-8,42	...	...	+7,88	+8,42
					+1,71	+4,05

PROVINCIAL SHARES UNDER THE OLD SETTLEMENT.				PROVINCIAL SHARES UNDER THE NEW SETTLEMENT.		DIFFERENCE.	
Revised 1904-05.		Budget 1905-06.		Revised 1904-05.		Budget 1905-06.	
Rs.		Rs.		Rs.		Rs.	
<i>Expenditure.</i>							
Stamp	...	5,34	5,25	3,56	3,50	...	...
Excise	...	4,10	4,32	3,59	3,78	...	...
Assessed tax		80	79	40	39	...	...
Forest	...	3,42	3,82	1,71	1,91	...	...
Registration		4,82	4,98	9,65	9,96	...	...
		<hr/>	<hr/>	<hr/>	<hr/>		
		18,48	19,16	18,91	19,54	-43	-38
Refunds	...	1,63	1,62	1,11	1,09	+52	+53
						<hr/>	<hr/>
						+9	+15
						<hr/>	<hr/>
				Net gain	...	1,80	4,20

The Hon'ble MR. INGLIS said :—“ Sir, the Hon'ble Mr. Chaudhuri has drawn attention to the necessity for works of Sanitary Drainage. He has particularly drawn attention to the necessity for removing shoals at the heads of dead or dying rivers, so as to cause the flow from the parent stream to again enter on them. I think, Sir, we are all agreed that this is an ideal to be desired. I am, however, afraid that in the vast majority of cases it must remain an ideal. In dealing with rivers such as the Ganges and the Brahmaputra, we are dealing with forces of nature on a vast scale. The beds and banks of these rivers are of an extremely changeable nature. It is almost impossible except at an enormous outlay to hold permanently any fixed position. If, owing to the action of natural forces which are beyond our control, a parent river chokes up the head of one of its branches and opens out another in a different part of the country, we may endeavour to remove the shoal at the head, but we have, I think, no guarantee that we shall be able to prevent that shoal reforming almost at once. At the present time we have a survey party at work in the Jessore district to see whether it may be practicable to open a channel from the big flowing river into the Bhagirathi. If this could be done and maintained, the results would certainly be excellent. To show that we are doing something in the way of improving drainage, I would mention the Mugra Hât drainage scheme. This scheme, which involves a large sluice at Diamond Harbour, will provide for the drainage of a greater part of the 24-Parganas district. The scheme has been worked out in great detail. It will provide for the internal channels being navigable and for a lock into the river. It therefore promises to be of great value to the district.

"The Hon'ble Mr. Chaudhuri has also drawn attention to the desirability of doing more for the waterways. We are doing something in this respect. As I have already stated in answer to a question, we have so far developed the channel across the Madaripur *Bil* that it is now navigable for a part of the year. We have for the last three years been working quietly to improve the channel of the Ganges from Dinapore to Goalundo by a system of *bandels* or wing-dams. We have deepened the water over the shoals. The effect of this has been satisfactory so far as steamers drawing four or five feet are concerned. It has facilitated their progress up and down the river. It has also facilitated the passage of country boats downwards. On the other hand, it is not in favour of the up-stream traffic of country boats. We have also found certain difficulties arising from the fact that the across river traffic of the railway ferries comes into competition with the up and down traffic. I mention this merely to show that these schemes are not so easy to carry out as they are to suggest.

"The Hon'ble Mr. Apcar has asked that some contribution from the Hospital Port Dues Fund should be made for the Nurses' Home. As Secretary of the Marine Department I think I may say that there can be no objection to our giving some grant from the fund, which is, I am glad to say, an affluent one.

"The Hon'ble Mr. Apcar has also referred to the urgent necessity for silt clearing in Tolly's Nala. I quite admit the urgency of the case. I have this morning received an estimate from the Superintending Engineer, which amounts to Rs. 32,602, for removing the obstruction to the traffic. The obstruction is a recurring one owing to the fact that the tide flows up from both ends of the Nala. There is a certain point where the tides meet and where rapid silting must always go on. The silting at present has been allowed to get perhaps rather out of hand, but I think, Sir, I may assure the Hon'ble Mr. Apcar that we will take prompt steps to remedy the present state of affairs.

"The Hon'ble Mr. Larmour has suggested that it is desirable that the rate of interest on the Government loan to the Kidderpore Docks should be reduced. As he stated this matter was considered by the Government of India in 1893. The orders of the Government of India at that time were communicated in a letter from Mr. Finlay, who was then Secretary to the Government of India in the Finance and Commerce Department, and he wrote:—

I am directed to say that it is not possible for the Government of India to deal with the Port Commissioners upon principles different from those which they apply to their other debtors. I am directed to say that His Excellency the Governor General in Council regrets that he must adhere to the decision that the rate of interest on the Kidderpore Dock loan cannot be reduced. I am to say that the only concession in this respect which the Government of India would at present be prepared to make is that if the Port Commissioners consider they can raise money in the open market on more favourable terms than those on which they borrowed it from the Government, the Government of India will be willing to accept repayment of the present debt without raising any question as to the stipulation made regarding the period of repayment.

"The question is, Sir, I think rather of Imperial than of Provincial interest. If the Port Commissioners think it desirable to re-open the question, I am sure the Bengal Government will give their arguments full consideration; but having regard to the fact which the Hon'ble Mr. Larmour has himself stated, that the finances of the Port Commissioners are at present fairly prosperous, I do not think we can hold out much hope that the Government of India will re-consider their former orders."

The Hon'ble Mr. CARLYLE said:—The points on which I propose to touch relate to Police Reform, the Provincial Service, the Subordinate Executive Service, the Registration Department, Agricultural Expenditure, Village Banks and the Veterinary Department.

"As regards Police Reform, the Hon'ble Member has suggested that, if twelve lakhs, the grant from the Government of India will not suffice to carry out the reforms outlined by the Government of India for 1905-06, this grant should be supplemented from Provincial Funds. The Government of India lay down the following order of precedence for reforms to be introduced this year:—

- (1) The strengthening of the Armed Police Reserves.
- (2) The improvement of the pay of Constables.
- (3) An increase in the number of Sub-Inspectors and the raising of their minimum pay.

"I am glad to be able to inform the Council that the funds placed at our disposal are sufficient to cover not only these but several other reforms, and that there is no necessity for supplementing the grant from Provincial Funds.

Armed Police Reserves.—As regards the Armed Police Reserves, it will not be possible to appoint Inspectors and Sergeants to any district armed reserve, as in a good many places it will be necessary to build quarters.

"Constables.—There will be a very substantial increase in the pay of constables. The pay of all constables will be raised to the minimum of their district. This will vary from Rs. 7 to Rs. 9 in different parts of the Province. (The present minimum varies from Rs. 6 to Rs. 7.) The average minimum rate of pay throughout Bengal will be approximately Rs. 8. In addition to this, every constable who has served for three years in a grade will get an addition of Re. 1 to his pay. For Calcutta the minimum pay of constables is to be raised to Rs. 10. In Bengal generally no deductions are at present made on account of the pension of constables and officers. In Calcutta there is a Police Superannuation Fund to which officers and men serving in the Police contribute. Steps are being taken to wind up this Fund and put the Calcutta Police on the same footing in this respect as the District Police.

"Constables' Training Schools.—I may mention that though the Government of India have not prescribed it for this year, funds will permit of the establishment of two training schools for constables through which recruits will pass. The training will last six months, and will include drill, an elementary knowledge of law, instruction in the duties of constables towards the public and the training of their powers of observation.

"Sub-Inspectors.—The present minimum pay of all Sub-Inspectors is Rs. 30 and the maximum pay is Rs. 80. The minimum pay will be raised to Rs. 50 and the maximum to Rs. 100. The number will also be increased by 130 or more so as to enable us to provide at least one Sub-Inspector for each investigating centre. Arrangements have already been made by the Inspector-General of Police for the accommodation and training of these officers at the Bhagalpur Training School. Before I leave this subject I must refer to the Hon'ble Babu Ambika Charan Mazumdar's complaint that they are no longer to be recruited by competitive examinations. I can say from personal knowledge that we are now getting a far better class of men by nomination than the few who still enter by competition.

"Head Constables.—Among reforms not prescribed for this year I hope it will be possible to deal with the case of head-constables and that the minimum pay of head-constables will be raised from Rs. 10 to Rs. 15. It should also be possible to give those who have served more than a certain time in the two lower grades promotion. I hope we will also be able to recruit more men so as to hasten the replacement of writer-constables by writer head-constables.

"Constables.—Besides the increase of pay, it will also be possible to make considerable additions to the number. A considerable number of the present low-paid and very unsatisfactory class of town chaukidars will be replaced by town constables.

"Sub-Inspectors.—I have already mentioned that 130 Sub-Inspectors are to be recruited in addition to the men who were recruited towards the close of last year.

"It would be possible with the funds at our disposal still further to increase the number of men and officers recruited, but it could only have been done at the expense of the quality of the recruits. I understand from the Inspector-General of Police that a very good class of candidates is coming forward for recruitment to Sub-Inspectorships, but if we were to take more than a certain number, we would have to take men of an inferior class. I look upon it as a matter of the first importance that our Sub-Inspectors should be men not merely educationally qualified, but with such family connections and training as to make it easier for them to resist the temptations to resort to corrupt practices which are so frequent in the police.

"River Police.—Among reforms which though not specifically prescribed for next year are yet apparently considered very urgent by the Government of India is the introduction of a proper system of River Police. A Police Officer (Mr. Bramley, District Superintendent of Police, Benares) has been placed on special duty to draw up detailed proposals, and a commencement will I hope be made this year.

"Criminal Investigation Department.—Another reform which I understand the Government of India will allow us to undertake this year is the formal constitution of a Criminal Department under a Deputy Inspector-General, who will also deal with Railway Police. A commencement has already been made and the operations of the Department have met with considerable success, but it has been carried on under great difficulties, as the Deputy Inspector-General in charge (Mr. Knyvett) had to carry on the work in addition to his own duties.

"As the measures I have already detailed will not exhaust the funds at our disposal, I hope it will be possible to get the permission of the Government of India to make a commencement as soon as possible of the formation of the Provincial Police Service. I look upon this as one of the most important measures of reform advocated by the Police Commission and accepted by the Government of India and the Secretary of State. Another reform which, I hope, it may be possible to secure is the raising of all Inspectors' pay to the minimum accepted by the Government of India of Rs. 150. I hope also it may be possible to promote Inspectors who have been serving for some time in a grade. Again, as regards Assistant Superintendents of Police and District Superintendents of Police, I hope we may be able to obtain permission during the coming year to raise their pay to the minimum proposed by the Police Commission.

"I think that, very naturally, considering how short a time the scheme has been before the public, there has been some misunderstanding as to the exact effect of the measures stated in the Government of India Resolution on the prospects of Indians entering the Police Service. It has even been said that, so far from these prospects being improved, they are now worse than they were before owing to the fact that men promoted from the Provincial Service to become District Superintendents of Police are to be treated on a different footing from the District Superintendents of Police recruited from Europe. It is quite true that the man who has risen from the ranks to the post of District Superintendent of Police has hitherto been theoretically qualified to rise to the same maximum pay as his colleagues who are appointed at Home. But, as a matter of fact, an officer is fortunate if he reaches the lowest grade but one by the time he is 55 when he in the ordinary course retires from the Service. Under the altered state of things, any officer appointed direct to the Provincial Police Service and who is selected for appointment as District Superintendent of Police may confidently expect to attain the highest grade open to men appointed in this country on Rs. 900 a month. Men who have worked their way through the ranks will not, in all cases, be able to reach this grade, but they will commence on Rs. 600, the highest pay to which they can now hope to attain.

"I must also again remind the Council of the great opening afforded by the Provincial Police Service independent of any prospects of promotion from it. I may add in conclusion that though there are excellent Indian officers in the force, I do not believe any radical reform is possible unless the superior staff is mainly recruited from Europe.

"I will now pass from details and make a few general remarks on the subject of Police Reform. The Police Commission found, and I do not think that any one in Bengal can honestly deny the correctness of their finding, that there is an enormous amount of corruption and inefficiency among the lower grades, and that, while there are many excellent officers in the higher grades, the average is not up to the standard required if police work is to be well done. It is obviously impossible to stop corruption in the lower ranks by merely raising the pay. It is not reasonable to expect, for instance, that because a constable's minimum pay is raised from Rs. 6 to Rs. 8 he will therefore straightway become an honest man. But, at all events, by raising his pay Government has done its duty. He will receive what is, at best, a living wage and he cannot plead necessity as an excuse for dishonesty. I do not think the comparisons made by the Hon'ble Mr. Chaudhuri are in point. He has left out of view, for instance, the fact that their service is pensionable. He has perhaps

also forgotten in Calcutta the minimum pay will be Rs. 10. As regards the travelling allowance at all events a beginning has been made. In the case of higher appointments, such as that of Sub-Inspector, we hope by raising the pay to attract a well-connected and well-educated class of men. We have fortunately even now many such men in the service, and I hope that, in future, though they may be educationally inferior to our Deputy Collectors and Sub Deputy Collectors, they will come from the same class of society. If we succeed in getting such a class of men, I think there can be no doubt that these recruits from the upper middle classes of Indian society will behave in a very different way from many of their predecessors.

"As regards the ranks of the Assistant Superintendents of Police and District Superintendents of Police, they already contain many excellent officers whom it would be hard to better under any system, but there are a certain number below the average required for the difficult and important work of District Superintendent, and the number of such officers will, I hope, be greatly reduced, as under the terms now offered, men with better educational qualifications should in future be recruited in England.

"Turning to the Provincial Executive Service, no one can regret more than the Chief Secretary the fact that this Government has been unable as yet to obtain the addition to their number it considers necessary. I have had constantly to refuse what I considered the most reasonable applications for additions to the ordinary staff on account of urgent and pressing work simply because I had not the men to send. I have at other times, and this I still more deeply regret, been obliged to refuse well-earned leave to men simply because they could not be spared. The Government of Bengal has corresponded for some time with the Government of India on the subject of increasing the cadre, and the Government of India has in principle admitted the justice of our demands for a larger service. But fuller information has been called for as to the actual details of the number required. This information we submitted in January, and I hope before many months we will have received the sanction of the Secretary of State to a very large increase to the numbers of the Provincial Service.

"As regards the Subordinate Executive Service, I am glad to say that the proposals of the Government of Bengal have been accepted by the Secretary of State in full except as regards a few settlement appointments in connection with which further information is required. I hope that early next month the full number of extra men now sanctioned will have been appointed. The increase is very considerable. Including Deputy Superintendents of Excise, who are to be graded separately in future, the number has been raised from 105 to 225 men.

"As regards the complaint that competitive examinations have been abolished, I would refer to the Government Resolution which shows how limited competition was before, and that all that has been done is to substitute for the appointment of a small number by competitive examinations nomination by the Syndicate of the Calcutta University.

"One very important and most desirable result of the increase in the cadre will be that, when full effect is given to the proposals of the Bengal Government, it will be unnecessary to employ any outsiders or kanungoes as Assistant Settlement Officers.

"In this connection I cannot accept the views of two Hon'ble Members, Babu Bhupendra Nath Basu and Babu Saligram Singh, that the initial pay is insufficient. The number and quality of the candidates who now come forward show that the appointment of Sub-Deputy Collector is one much coveted by many well-educated and respectably-connected young men. A great boon has been granted by the creation of a grade on Rs. 250 for officers who have worked fairly well but who are not fitted for promotion to the Provincial Service.

"I now turn to the Registration Department. As regards this Department, final orders are awaited, but proposals have been submitted and generally

accepted by the Government of India to place it on an entirely different footing and to pay Sub-Registrars by salaries instead of by commissions. It is also proposed to give a considerable increase of pay to the Sub-Registrars' clerks. Service in the Department will, if the proposals are accepted, be pensionable. The Registration Department, when once the scheme has been introduced and is in full working order, will no longer be the refuge of odd worn-out pensioners, and I have no doubt it will be found possible to utilise the rural Sub-Registrars in many ways, as registration work does not in most cases take up a Sub-Registrar's full time.

"Under the head of 'Land-Revenue expenditure,' I note the following items :—

Provision has been made of one and-a-half lakhs for Sundarbans reclamation work. Government is now trying the experiment of dealing direct with the raiyats, clearing the land and maintaining all necessary drainage and embankment works. So far the experiment promises to be very successful.

"The Government of India propose to distribute a large grant for Agricultural Experiments. The details are not yet settled, and I can only give a general idea of what is proposed. A few properly-equipped experimental farms, two to commence with, are to be started. Attached to these there will be a number of demonstration farms, each of which will as a rule only deal with one experiment which has been tried and found successful at the experimental farm. The object of these demonstration farms is to show the cultivators the effect of thoroughly-tested improvements.

"Rupees 50,000 has been allotted for experiments with a view to effecting improvements in the growth and manufacture of Indigo. It is to be hoped that the result of these experiments will be to prevent the extinction of a very important industry.

"Rupees 5,000 has been provided for the distribution of selected cotton seed. It will recognise the importance of doing what is possible to improve the quality of the cotton grown.

"Rupees 25,000 has been allotted for work connected with Co-operative Credit Societies. So far only a very small beginning has been made, but in Eastern Bengal at all events it seems probable that things are ripe for a early development of such societies on sound principles. Mr. Gourlay, the Registrar, reports that in the districts he visited he found the prospects very encouraging.

"Rupees 67,000 has been provided for a new Hostel at Belgatchia and various improvements.

"Rupees 17,000 additional expenditure is to be incurred in increasing and improving the Veterinary Establishment. This is only part of a large scheme which is still under consideration."

The Hon'ble Mr. K. G. GUPTA said :—"Sir, I wish to say a few words with reference to the remarks made by Hon'ble Members regarding one or two Departments with which I am connected. First, with reference to Income-tax, the Hon'ble Babu Ambika Charan Mazumdar has drawn attention to the very large increase in the number of assesses in the present lowest class. The figure of increase standing by itself seems apparently very unsatisfactory and somewhat damaging to the assessing agency, but when it is closely analysed it will not look so bad as it appears. The assesses of every class are divided into several heads according to the sources of income, *vis.*, Government servants, servants of local bodies and private employes either belonging to individual employers or to companies and other bodies and traders and others. As far as the assessing agents are concerned, their chief work lies in assessing traders and other people who do not come under the various heads of servants. In their case also there has been an increase, but that increase is a very small one compared with that which has taken place in the case of servants of different sorts, regarding whom there can be no suspicion of over-assessment. For instance, comparing the figures of 1902-1903 with those of 1903-1904 and

confining our attention to the new last class of assessors, we find that in the case of Government servants there is an increase of 50 *per cent.* and in the case of servants of local bodies an increase of 216 *per cent.* In the case of servants of private employers and of public bodies and companies it is 115 and 195 *per cent.* respectively, whereas in the case of traders and other people with whom alone the assessors are concerned the increase is only 36 *per cent.* An obvious explanation is that in the previous year there was a still lower class which had to pay Rs. 15 income-tax and that has been abolished; the difference of tax was only Rs. 5. The classification is now done with more care because the fact of one's falling within one class or another is a question of total exemption or paying Rs. 20; and this apart from the normal growth of wealth. However, farther enquiry has been ordered by the Board, and no doubt when the reports are received the matter will be made clear, but in the meantime I wish to draw the attention of Honble Members of the Council to these figures so that they may not summarily condemn the assessing agency of having shown excessive zeal or of having attempted to undo the benevolent intentions of Government.

"Coming now to 'Excise.' That is a department with which in some shape or other I have been connected for a long time, and that is also a department which is more subject to misrepresentation and misunderstanding than perhaps any other Revenue Department under Government. Some people seem to think that a mere increase in the Excise receipts is in itself something atrocious, something to be deprecated and absolutely wrong, but I do not think that is a reasonable way of looking at the question. Short of total prohibition, which I fancy is not within the range of practical politics, all that the Excise Department may be expected to do is to see that undue facilities are not offered for obtaining intoxicants and that the prices of stimulants are kept reasonably high. With regard to these two points I wish to draw the attention of the Council to some facts and figures which will speak for themselves. I wish to compare the year 1874-75 with the year 1903-1904. For the year 1904-1905 we have not yet got complete statistics. I have chosen the year 1874-75 because that was the first year after the separation of Assam from Bengal. In 1874-75 the number of country spirit licenses in Bengal was 5,165, against a previous quinquennial average of 6,312. In the last year, that is, 1903-1904, the number of such licenses was only 3,382. Similarly, *ganja* in 1874-75 was 4,394 and last year it was only 2,793 and opium 3,836 in the former year and 1,716 in the last year—and all this in spite of a very great increase in population. Coming to the rate of taxation, we have as regards *ganja* during the period a rise from Rs. 3.4 to Rs. 15.1 per seer and opium from Rs. 17 to Rs. 28.6 per seer. These are the facts for the whole of Bengal; and with regard to Calcutta specially, which generally excites a larger amount of attention than any other part of the country, I may say that the population of Calcutta during this period has increased by 6 *per cent.*, and yet the number of spirit licenses has increased only from 136 to 137, that is, by one. It has been further reduced in the current year; *ganja* remains the same—at 63. Opium is reduced from 65 to 60, but the incidence of revenue has in every case been largely raised. With these facts before us I do not think it would be reasonable for any one to charge the Excise Department with trying to raise revenue at the sacrifice of temperance. The subject of country liquor has been fully discussed by the Hon'ble Mr. Baker in the Supreme Council and it is not necessary for me here to dilate further on the subject.

"There is another matter to which I have to refer because I have been made the subject of an attack not merely outside this Council, but even here with reference to the part I took in connection with the Committee which was appointed for devising a scheme for improving Rural Education. The object of the Committee was simple and harmless enough, and I might also claim for it that it was an object laudable in itself and which I find every one almost has in view. It has been the experience in Bengal for many years that Primary Education has not permeated the lowest classes of the people, and that the masses and the great body of cultivators are still unaffected by it, and therefore Government very naturally considered it necessary to find out the causes of

this failure of Primary Education to reach the very lowest classes and to see what could be done to remove the defect.

"A Committee was appointed of which I happened to have the honour to be a member. After a prolonged discussion and considerable deliberation the Committee drew up a scheme which met with the provisional approval of Government, but it was not finally passed pending an expression of opinion by the public and other persons interested in Primary Education. That scheme as a whole I do not find is condemned by anybody: on the contrary, the main outlines of it have received general approval. There is, however, one point of detail, which has elicited much adverse criticism. In this respect what we wanted to do was to find out a medium which would be easily understood by the people for whom the text-books were to be prepared. The Committee have been commended for lightening the burdens of the primary scholars by simplifying the course and reducing its scope, but they have been found fault with because they went further and wanted to make the medium also as simple and as plain as possible. The Committee may have been mistaken, and I as one of the members of that Committee may have been mistaken, but it is quite open to the public to give full expression of their views and not only to criticise what we have said or done but also to show the best way of achieving the object, which we have all in view. If we have not done the right thing, or if we have erred, I do not see why it should stir up so much warmth or passion.

"All of us have the same object in view. We want to make Primary Education available to the very lowest classes who cannot now acquire it because of the complexity of the course, the difficulty of the text-books and other causes. We tried to simplify matters. We tried our best to find out a way by which such education could be made available to the classes for which it was intended. As I have said, we may not have done the right thing, but surely the subject is still open to discussion. There is no sinister motive anywhere. Government fully realised the necessity of the subject and has submitted the proposed scheme to the deliberations of those who are interested in education. With that object it has published the whole scheme and invited full discussion. Then why all this vituperation and invective? What I have to urge is this: the Committee have drawn up a scheme; if there are any defects in it, by all means point them out; and the Judicial Secretary has already given us the assurance that the objections will be duly and fully considered before final orders are passed."

The Hon'ble the PRESIDENT said:—"Gentlemen—I congratulate my hon'ble friend Mr. Shirres on the generally favourable opinions which have been expressed regarding his financial statement. Matters connected with the budget have, as a rule, been already dealt with by the Hon'ble Members representing the various departments concerned, and I shall not therefore trouble the Council by entering into details. I am half tempted to speak of the importance of our proposals for re-organising the staff of Deputy Collectors and Sub-Deputy Collectors and improving the position of Ministerial Officers. But these have been sufficiently dealt with. We have carried through one of the measures; and the other two will, we hope, not be long delayed. The criticism of the Hon'ble Babu Bhupendra Nath Basu regarding the character of the Settlement effected with the Government of India last year has been, it seems to me, fully answered by the Hon'ble Mr. Shirres and also by two of the non-official Members of this Council; on that also I consider it unnecessary to say anything now. I shall confine myself to a few remarks regarding general questions which have been raised in the course of this discussion.

"I would first of all refer to the complaint of the Hon'ble Babu Ambika Charan Mazumdar and others that too short a time has been given for the consideration of the budget after it was laid on the table and before its discussion in the Council. On this point I will only say that if any blame attaches to any one it is to myself. The ordinary practice has been to allow one week from the date of the presentation of the budget to the date of its discussion. In

this the practice of this Council conforms to the practice of the Government of India; and it can hardly be urged that more time is required to master the details of the Provincial Budget than is required for those of the Imperial. I accordingly fixed to-morrow as the day for the discussion of the budget this year. I have, however, an important and most pleasant duty to perform to-morrow in being present when His Excellency the Viceroy lays the foundation stone of the Pusa Agricultural Research Institute; and I was compelled therefore to alter the date which I had fixed. I then fixed on to-day, simply because I thought that Hon'ble Members would probably like to take up the discussion of the budget as soon as possible, and because I had no idea that it would take them long to master its details. I would remind the Hon'ble Member that, at the close of our meeting last week, he came into my room to make a representation in regard to a matter in which he is interested. Had he said anything to me then about the difficulty of being ready for the discussion to-day, it would have been far more convenient to me, and would have given me great pleasure, to have postponed the discussion for, say, ten days instead of six; but he gave me no hint of anything of the kind. I mention this merely as an illustration of what I think a better method of making representations. It is better to prevent anything that may be deemed a hardship than to complain of it after it has been permitted to occur. I am sure that Hon'ble Members will admit that they are usually treated with courtesy and consideration; and this I think should encourage them to make a representation regarding any inconvenience to which they feel that they are being put rather beforehand with the view of prevention than later in the way of complaint. I shall be very glad to give a longer period next year. In this connection I may be permitted to refer to a remark made by the Hon'ble Babu Bhupendra Nath Basu that 'questions receive little encouragement in this Council.' I am bound to say that I heard this with surprise. The Hon'ble Members who have to answer interpellations made in this Council consistently aim at giving clear and full information, and never return evasive answers. Of course, there must occasionally be questions put which cannot be answered satisfactorily. But the treatment of interpellations in this Council is habitually courteous and considerate.

"The next subject to which I should refer briefly is the subject of Education. First of all, I join with Hon'ble Members in an expression of our thanks to the Government of India for the recurring grant of Rs. 10 lakhs *per annum* to the Provincial revenues of Bengal to meet increased expenditure on Primary Education. The Governor General in Council has expressed his desire that this grant shall be fully utilised in increasing the normal allotment for Primary Education; and measures have been taken to ensure that expenditure hitherto incurred will not be discontinued on account of this grant, but that there will be, to the extent at least of this grant, an increase of expenditure on Primary Education. It has been found by experience that it is not easy for a Local Government to resist the strong claims which are made upon its resources by those who are interested in desirable improvements and who can make themselves heard. Primary Education in Bengal is in a very unsatisfactory state—more so, in some respects at least, than in other parts of India—and yet the demand for reform is less clamorous than with regard to matters of less importance. The subject has been attracting our attention for some time, and schemes have been formed for the development of Primary Education, in respect of which we had a strong hope that the Government of India would give us some assistance, and which we could not have carried out without the substantial contribution which has now been made to our finances. It has been pointed out already that the money will be mainly spent on buildings for primary schools, which are worse in Bengal than any I have seen in almost any other part of India; in helping primary education among Muhammadans; in carrying out the effective scheme for rural primary schools; in providing training schools for primary teachers; and in a substantial increase of the subordinate inspecting agency. Our hopes as to receiving substantial assistance have been more than realised; and we trust that there is now before us an era of progress and development in Primary Education.

"It has been pointed out by the Hon'ble Mr. Shirres that the provincial grants for Education in this Province have very materially increased of late years. While we are pushing on primary education, we do not intend to neglect our duty in regard to the higher stages of education. I do not, however, intend to detain the Council by remarks on this subject. All that I need say is this, that I am greatly encouraged by seeing the attention which is being paid throughout the province generally to Secondary Education on approved lines, and also by the interest which is being taken in the development of University Education. I think it is a cause for great satisfaction that there is so much of a spirit of co-operation among official and non-official teachers and others interested in University Education in regard to the drawing up of the regulations for the new University. I am glad also to find the Hon'ble Babu Bhupendra Nath Basu taking this opportunity of giving his support to the Ranchi College scheme, and of suggesting improvements in the Presidency College on lines which commend themselves thoroughly to me. I congratulate the Ranchi College Committee on the subscriptions which have been made practically unsolicited towards the scheme. No great effort has yet been made to raise subscriptions, and yet they have nearly reached rupees two lakhs. I am sure that the scheme appeals to the feeling of many throughout the Province, who desire a sound University education for their sons. As to the suggestions made regarding the Presidency College, I shall see that they receive early and careful consideration from the educational authorities. That very considerable improvement is required in regard to the important matters of accommodation for the students and bringing them more into contact with their Professors I have no doubt whatever; and I shall be very glad to consider, in consultation with my official advisers and with others interested in higher education, the steps which should be taken to secure such improvement.

"I should like to say that I sympathise very much with what has fallen from my hon'ble friend Mr. Larmour regarding technical and industrial education. It has been pointed out to him by the Hon'ble Mr. Carnduff that the matter has certainly not been entirely neglected, and that interest in it and attention to it are increasing. It is a matter which receives anxious consideration at the hands of this Government. I have been interested by the remarks which have been made by the Hon'ble Babu Saligram Singh regarding the Temple Medical School at Patna. He is anxious to have it raised to the status of a College, so that Biharis may be induced to avail themselves of a higher medical education and prepare themselves for the higher grades of the medical service or profession. I need hardly say how deeply I sympathise with him in this desire of his. But he will understand quite easily that it is impossible to give him any definite promise at the present time. It is necessary that such a question as this should be very carefully considered. It is by no means without difficulty. Three important points have to be considered. The first is the effect which would be produced on the attendance at the school or college by raising the educational standard of admission. It would, I fear, be impossible to lower the standard of admission to Medical Colleges generally, so as to meet the case of this Bihari College; and I am afraid that there might be some difficulty in getting a sufficient number of students for a Medical College at Patna possessing the prescribed educational qualifications. This is a matter to be enquired into before any decision on the question can be arrived at. Another point is whether the expenditure which will be required for securing the Professors necessary to teach medicine and surgery in the College would be justified by the probabilities in respect of the outturn of men qualified to be graduates in medicine. This also requires enquiry and consideration. Thirdly, there is the fear that the opportunities for clinical instruction in the hospitals of Patna are not adequate for the training of graduates in medicine. As the Hon'ble Member is well aware, I have recently taken steps greatly to improve the hospital which is connected with the Temple Medical School at Patna; but I am not certain that it is even now adequate for the purposes of a college. There are great advantages in having medical education imparted in a great city where there are first rate hospitals. At the same time as I have said I sympathise with the object that the Hon'ble

Member has before him; and the suggestions which he has made will receive the fullest consideration.

"Before leaving the subject of Education I should like to say one word about the Resolution regarding Primary Education published last month, which has been referred to by more than one Hon'ble Member. I have received already many criticisms of that Resolution. On the scheme as a whole criticisms are generally favourable. There is, however, one point to which special exception is taken, namely, the proposal to prescribe text-books not only in the different languages of the province, but also in the different dialects prevailing in different districts. The object which the Committee, which was appointed to report on this subject, had before them, was to simplify Primary Education for the rural population, to render the text-books and means of instruction more intelligible to country people. I need not refer to the altogether baseless insinuation that there was any intention of breaking up the languages of Bengal, and of establishing what has been figuratively called an educational tower of Babel. The object of the Committee was entirely sound. Whether their proposal was sound or not, is another question. Their judgment may have been at fault. In regard to that point, as well as in regard to other features of the scheme, the frankest criticism was invited by the Government. The remarks which have been made by Hon'ble Members to-day will be carefully considered, in connection with the many other temperate representations which have been received in regard to this matter; and I earnestly trust that we shall be led to a decision which will be to the advantage of the people and commend itself to the intelligent sentiment of those who are interested in Education.

"I should like to turn for a moment to the remarks which have been made by the Hon'ble Mr. Larnour regarding the 'paying ward' in the Presidency General Hospital. This was a matter in which my predecessor, the late Sir John Woodburn, was very deeply interested. It was brought to my notice very soon after I assumed charge of my present office by my friend Sir Montague Turner. I have received very substantial financial assistance from the European community; and I am now able to carry out the project. It is a pleasure to me to think that it has commended itself to the Council. The suggestion which has been made by the Hon'ble Raja Ban Behari Kapur that a similar 'paying ward' should be attached (say) to the Medical College Hospital for the reception of Indian patients, is one which commends itself to my sympathetic consideration. I know, from enquiries which I have already made, that many patients coming in from the country for treatment in Calcutta are not only compelled to incur great expenditure for house accommodation as well as for professional fees, but are also exposed to very undesirable conditions in respect of their surroundings while under treatment. I should like very much therefore to do something in the way of providing either a paying ward attached to one of our best hospitals, or a nursing home, where such patients from the interior or even perhaps from the city itself might be accommodated. If a reasonable scheme can be devised, I shall be very glad to assist in respect of the initial cost, the charges of maintenance of the institution being of course met by payments made by the patients. I shall immediately appoint a Committee of European Doctors and of representative Indian gentlemen to consider the matter and see whether they can propose a reasonable scheme.

"I should like also to say one word in regard to what Mr. Apcar has said about the Calcutta Nurses' Institution. I am quite ready to agree to an increase in the maximum contribution from Government towards this most valuable institution from $57\frac{1}{2}$ thousand rupees to fifty thousand rupees, on the same condition as exists at present, namely, that the Government pays Rs. 8 for every rupee subscribed. As to the proposal that a contribution should be made from the Hospital Port Dues Fund, I do not, as at present advised, see any objection. Section 50 of the Indian Port Act, 1889, seems to me to authorise such contribution. The matter however requires further consideration. I should be glad if the Hon'ble Member, as President of the Institution, will formally apply for a contribution.

"Before leaving the discussion of medical subjects I should like to say that the remarks which have been made about the mortality from malaria have not fallen on unsympathetic ears. The matter already engages our attention. I shall not discuss it now; but I promise that we shall not fail to do what seems to us possible to wrestle with this powerful enemy.

"Another subject to which I should like to refer is the grant which has been made to District and Local Boards by the Government of India. The grant is approximately equal to one quarter of the amount which these Boards derive from local cesses on land. The allotment to this Province is 12½ lakhs. The assignment from Imperial to Provincial revenues will be a fixed one, whereas the future assignments to the Boards, being calculated at one quarter of their receipts from cesses on land, will necessarily undergo a gradual increase. I have no doubt that the Local Government will be able to meet from its growing revenues the small additional expenditure involved. At the outset the distribution of the grants will be at the discretion of the Local Government; since some Boards may at present be found to be in a financial position which would render it unnecessary to give them the full additional 25 per cent. on their land cess receipts, while others again may be able to spend with advantage more than the amount which would fall to them under a system of proportionate distribution. Later on, however, it is intended to make the distribution rateably to all Boards. The financial history of the Boards in Bengal illustrates the danger of assigning stationary or inelastic revenues to meet expanding charges. The result has been that the financial position of the Boards has been exceedingly unsatisfactory. There has been a tendency on the part of some of the Boards, which it has been very difficult for Government to resist, to divert the Road Cess to purposes for which it was not intended. Instructions have frequently been issued to prevent this; and grants have been given to the Boards during recent years which have in the aggregate amounted to more than the sum thus diverted. But these grants have not been systematically made; nor has it been possible to resist the diversion of funds by some of the Boards. This matter will now be effectively dealt with and disposed of on right and equitable lines with something like finality. The Boards will now be able to make more adequate provision for communications, medical relief, schools, water-supply and sanitation, and veterinary aid to cattle. More interest will be attached to the administration of local affairs; and no doubt more effective work will be done. I earnestly trust that this measure will give a very marked impulse to Local Self-Government. Perhaps I may be permitted here again to say that one of the objects of the Local Self-Government is policy, to secure the co-operation of Government officers, local bodies and the public-spirited among the people. I well remember the discussions when the great development in Local Self-Government took place some years ago. I was deeply interested in the matter; and I happened to occupy a Secretariat position in my old Province which gave me a great deal of work to do in connection with it. The co-operation of the Government, the local leaders of the people, and the beneficent among the people themselves, was one of the principal objects which promoters of the scheme had before them. There are matters which must be dealt with by the Government alone; there are other matters which must now be dealt with by the Local Boards; and there are private charities with which neither can interfere. But there are many matters in which two or more of the three agencies for good in the country, to which I have referred, may well co-operate together.

"I should like to say one word about Municipal matters in Calcutta. I do not think it necessary to refer to the remarks that have been made about the views of the Local Government in regard to the work of the Corporation during the last year. What it has been necessary for me to say has been fully enough said. Neither do I consider it necessary to add anything to what has been said by the Hon'ble Mr. Shirres about the possibility of giving a provincial grant for the improvement of Calcutta. I shall only say one word about the remarks made by the Hon'ble Babu Bhupendra Nath Basu and the Hon'ble Mr. Greer about decentralisation of Municipal work in Calcutta. I cannot at present stand committed to any view in regard to this most important

subject. *Prima facie*, it is undoubtedly desirable to decentralise. The work is enormous; and we lose a great deal of local agency by endeavouring to do the work by the central authority only. Clearly, however, the question is not a simple one, and requires very serious consideration. I have already therefore taken steps to appoint a representative Committee of experienced officers and non-officials to advise me on this matter. I have also asked one of its members to study the question in London, Berlin and Paris, and see what has been done in these great cities in the way of decentralisation of Municipal work. When the report of the Committee has been received, I shall proceed to deal with the matter as promptly as possible.

"I come now to the important subject of the improvement of Police. It is a matter of great satisfaction to me that all the most important proposals of the Police Commission have been practically accepted by the Government of India and the Secretary of State. They involve very great expenditure. Necessary reform would have been impossible to Local Governments without assistance from Imperial finances; and I am glad that the same spirit which led the Government of Lord Curzon to appoint the Police Commission to make a thorough and comprehensive enquiry into the condition of the Police, has also led to their rendering substantial assistance to Local Governments in carrying out the reforms which had been found to be necessary. The Government of Bengal has received a recurring grant of Rs. 12 lakhs *per annum* to enable it to meet the additional expenditure on Police arising out of the recommendations of the Commission. The Hon'ble Mr. Carlyle has explained to you how this money is to be utilised; and I shall not trouble you with further details in this matter. Our proposals have so far been already worked out; and we shall begin to carry them into effect as soon as possible.

"Passing from these details, however, I desire very briefly to refer to certain criticisms which have been made about the proposals of the Commission in respect of European officers and the formation of a Provincial Service. I heard on Wednesday my hon'ble friend the Maharaja of Darbhanga express his regret 'that it has been found necessary to close the doors of the new Imperial Police Service to Indians and to relegate them to a Provincial Service with the designation of Deputy Superintendent of Police.' What one would gather from such a statement as this is, that the Police Commission had recommended a retrograde measure, that they have proposed to exclude Indians from positions which they now occupy and to employ them less freely in the superior grades of the police. The Maharaja knew better; and he had doubtless no intention of saying anything of the kind. It is not to be wondered at, however, that such an impression should be created; and it has found utterance in the remarks of some of the Hon'ble Members of this Council. I think, however, that a perusal of the report of the Police Commission will show that this is entirely a misconception. I should like first of all to state the case as it at present stands. We have a few Inspectors of Police promoted to the charge of districts: one or two in some of the provinces. But these gentlemen are promoted from the lower grades of the service generally at a time of life when the energy that is required for police work in a district can hardly be expected of them. At the very end of their service, when they might reasonably hope to be allowed lighter work which would tax less their physical frame, they are promoted to work of a most exacting kind. This plan has not worked either to the satisfaction or to the credit of the force. Men have been promoted to be Superintendents too late to rise to any but the lowest grades, and too late to discharge satisfactorily the duties of the office. What the Commission proposed was that a Provincial Service should be created similar to the Provincial Service which has answered so admirably in the executive work of districts; that Indian gentlemen of education and position, or of approved service, should be appointed Deputy Superintendents of Police on pay ranging from Rs. 250 to Rs. 500; and that officers should be selected from amongst these for promotion to the charge of districts on pay running from Rs. 600 to 900. This is a new departure altogether. It is the creation of such a service as ought to secure some of our

best Indian gentlemen for police work, just as the Provincial Service has secured a class of men for district work, generally so admirable. The Government of India have fully accepted these proposals of the Police Commission, with this exception that they have decided that promotion to district charges cannot be allowed until fitness is fully established. I have no objection to raise against this proviso. I believe that many a good scheme is wrecked from being carried out too hastily. I am quite confident that men will be found fit for the charge of districts among Deputy Superintendents; and I am, by no means, unwilling to postpone pressing for their appointment until their fitness is fully established. On the other hand I am clearly of opinion that for the present at least the great majority of our Superintendents must be Europeans. As the country moves forward and caste, religious, and race prejudices and antipathies become less accentuated, it will no doubt be possible to increase the number of Indian Superintendents. But surely the best plan for securing all this, is to say that so long as we require Europeans we shall recruit them on a method which will secure the best Europeans we can get; and we shall pay them salaries which would induce good men to leave their own country and incur the disadvantages and increased expenditure of service abroad. At the same time, while we shall hold out inducements to Indians that will be fully adequate to secure good men of that class, it is unnecessary to pay them as much as we must pay Europeans; and the mere fact that they will draw less pay will be a permanent inducement to Government to increase the number of Indian Superintendents as soon as men of established fitness are found available. I confess I find myself unable to accept as deserved the adverse criticisms which these proposals have received from those who profess to be animated by a desire to advance the interests of the Indian people and of efficient police administration.

"In conclusion I should like to say one word in regard to the abolition of competition for the Provincial Service. There is no doubt that the progress of education has rendered it possible to demand high educational qualifications from candidates for the Provincial Service. The state of things which existed before the Bengal Government dealt with the question of recruitment for this service in its last Resolution was this. There was a competitive examination. Only three candidates were selected purely by competition after necessary enquiries had been made in regard to their physical fitness and their moral character. Other candidates were appointed not by competition but merely by selection from amongst candidates who had qualified at this examination. It seemed to me and to a very large body of officials and non-official gentlemen (the majority of whom were Indians) whom I consulted, that it was quite unnecessary to have a special competitive examination in a province where we had only one University, and that the better plan would be to appoint candidates not because they have qualified in the special test but because they have qualified in the University. It is far better evidence of educational fitness and of strength of character to hold a degree in a University than to qualify in a single competitive examination. So that men might feel that it was possible to fight their own way into the service, we agreed to request the Syndicate of the University to assist us in the selection of three candidates who should be the best candidates of their year in the University. For the rest, instead of leaving the selection to the Lieutenant-Governor and his staff at head-quarters, we called upon the Commissioners to nominate candidates who had obtained University degrees, so that men might be appointed who had not only shown what we regard to be a better educational qualification than the mere passing of a competitive examination, but who should also be known to responsible officers as men likely to make good public servants. That is the change which has been introduced in Bengal; and it has been introduced with the full approval of the Government of India. It seems to me that the result will necessarily be to encourage education, and in all human probability to secure a better class of Government servants. The picture drawn by the Hon'ble Babu Bhupendra Nath Basu of the development of sycophancy under this scheme does not

alarm me much. It proceeds from failure to appreciate how good students are watched in the neighbourhood of their homes; and it implies a lower estimate of the character of Indian gentlemen in the mufassal and of their relations with local officers than I am prepared to accept.

"The Council will now be adjourned to a date to be notified hereafter."

CALCUTTA;
The 4th April, 1905. }

F. G. WIGLEY,
Secretary to the Bengal Council.